2013-2014
PART II
WARRANT FOR THE ANNUAL TOWN MEETING WITH REPORTS AND RECOMMENDATIONS OF THE FINANCE AND ADVISORY COMMITTEE

Hearing on the Warrant
Monday, April 1, 2013
TOWN HALL 7:00 P.M.
Annual Town Meeting – BUKER SCHOOL
Saturday, April 6, 2013
Meeting 1:00 P.M.
Election-Thursday April 11, 2013
TOWN HALL 7:00 AM- 8:00 PM
Please bring this Part II with you to the
Hearing and Town Meeting
Matters to be voted do not appear in Part I of the
Town Report

Wenham Finance and Advisory Committee
Fiscal 2014 Annual Report

TO THE CITIZENS OF WENHAM,

The Wenham Finance and Advisory Committee herein presents for your review, consideration and action at the April 6, 2013 Town Meeting, our recommended budget for Fiscal 2014, which begins July 1, 2013.

The proposed FY 2014 operating budget increases expenditures by $368,477, or 2.50% from FY 2013. The forecast amount to be raised via taxation is $40,387 less than the budget increase ($328,129), due to changes in revenue. The recommended budget remains significantly below the Proposition 2 ½ levy limit for the second consecutive year with forecast excess levy capacity of $477,381.

Major changes to the FY 2014 budget by category are as follows:

Salaries - $3,362,795: Increase of $119,159 over current budget (3.67%).
Included:

- Increase of $75,945 for phase- in of Fire Study program upgrades
- Reduction of $68,849 Finance Director Salary
- Final year of negotiated contractual increases all bargaining units
- 1.5% cost of living increases for all non-union personnel; two market adjustments
- Reflects addition of building maintenance staff billed to Hamilton and HWRSD.

Expenses - $11,546,687: Increase of $239,290 over current budget (2.12%)
Included:

- Increase of $97,518 HWRSD budget
- Increase of $59,994 to Regional Vocational Tech School
- Increase of $37,786 to Essex Regional Retirement System assessment
- Addition of $44,100 Contractual Services – Finance Director
- Reduction of $51,364 – Emergency Communications Center
- Increase of $22,000 to motor vehicle maintenance and gas/oil budgets

Capital – $221,650: Increase of $10,068 over current budget (4.5476%)
Included:

- $101,100 – Building/grounds improvements
- $120,550 – Equipment purchases

Total Article 1: $15,131,132

The bottom line effect of projected revenues and recommended expenditure requests is an increase of 49 cents, or 2.66% on the tax rate, which with valuations staying equal, brings the tax rate to a proposed FY14 rate of $18.97 per $1000/valuation. There are no requests for operating or capital overrides in this budget.

This year the budget process was challenging, as key vacancies and an early lack of resources got the budget process off to a slower start than anticipated. Fortunately, Town officials, department heads, Town employees, our interim financial consultants, and your Finance Committee worked closely together to assemble a budget that serves the needs of our residents while remaining mindful of the Town's overall tax burden. We are most grateful to all who provided their time and enthusiasm to this task, especially the efforts of our former Committee Chair, Catherine Harrison.

Please come to the Warrant Hearing on April 1, 2013. This is the designated time for us to explain our recommendations and for you to ask us question, express your opinion and give us feedback.

WENHAM FINANCE AND ADVISORY COMMITTEE

Michael Lucy, Chair
Jeffery Fotta
Kathryn Mansfield
Hilliard Ebling
Richard Quinn

WARRANT FOR THE ANNUAL TOWN MEETING
WENHAM, MASSACHUSETTS
Saturday
April 6, 2013

Essex, ss

To either the Constables of Wenham, in said County,

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify the inhabitants of said Town qualified to vote in the Town affairs and elections. The Town Meeting will take place in the Perkins Auditorium in the Bessie Buker School in said Town on Saturday, the sixth of April, 2013 at 1:00 PM. The Election of town officers to be by official ballot from 7:00 AM until 8:00 PM will take place at the Wenham Town Hall, 138 Main Street, on Thursday, April 11, 2013.

ARTICLE 1: Budget Appropriations

To see if the Town will determine what sum of money may be necessary to defray the Town expenses of the twelve month period (Fiscal Year 2014) beginning July 1, 2013 and ending June 30, 2014 and to make appropriations for the same and to determine the source thereof.

The Finance and Advisory Committee recommends favorable action.
The Board of Selectmen recommends favorable action.

Notes to Recap Sheet for FY2014

REVENUE

Local Receipts: Include the following: **$890,471**
Motor Vehicle Excise, Penalties and Interest, Payments is Lieu of Taxes, Charges for Services, Fees, Rentals, Departmental Revenues, Licenses and Permits, Fines and Forfeits, and Investment Income

Water Revenue:
Raised from water use charges. Water Receipts equal Water Budget: **$434,065**

Assessments to Hamilton: – FY14 apportionment:

Joint Library	64.53% - Hamilton	Council on Aging Van	45.44% - Hamilton
	35.47% - Wenham		54.56% - Wenham

Library Assessment:
Total Assessment to Hamilton – Library **$601,208**

Council on Aging Van Assessment:
Total Assessment to Hamilton – COA Van **$41,351**

Cherry Sheet Revenues:
FY14 Estimate **$399,612**

Community Preservation Act Funds: **$647,167**

Other Available Funds:	Chapter 90 Funds Est. (Road Repairs)	**$152,698**
	FY2012 Certified Free Cash used ($584,385 certified)	**$395,000**

EXPENSES

Cherry Sheet Charges: Assessed by the Commonwealth **$147,652**

Other Expenditures:
Other charges that may be assessed to the town without appropriation;
This includes Cherry Sheet Offsets and any other deficits that may have to be raised.

Public Libraries Offset Receipts	**$7,310**
Overlay Deficits	**$23,477**

Overlay: Also known as the Allowance for Abatements and Exemptions – from Assessors
FY14 Amount **$131,212**

Special Articles:
The total dollar amount of the Finance and Advisory Committee's recommended expenditures under all of the warrant articles that affect the tax rate (except Article 9)

Article No. 4	Chapter 90 (Estimated)	**$152,698**
Placeholder only	OPEB Stabilization	**$5,000**

Other:

Fiscal Year Levy Limit: From Department of Revenue RECAP Sheet **$12,322,063**

New Growth: Value Increases from new construction **$75,000**

Proposition 2 ½ Debt Exclusion:
Includes Joint Library Project, Town Hall/Police Station Project, Iron Rail Boiler and School Debt **$824,718**

Community Preservation Act Funds Expenses & Projects	**$474,077**
Community Preservation Act Funds Debt Service	**$168,415**

FY 2014 ARTICLE 1
SPRING ANNUAL TOWN MEETING - BUDGET SUMMARY ANALYSIS
COMPARISON OF FISCAL YEAR 2013 TO 2014
FINANCE COMMITTEE RECOMMENDATION

		ACTUAL - DOR FY2012 Recap	ACTUAL - DOR FY2013 Recap	ESTIMATED FY2014 Summary	INCREASE (DECREASE)	
REVENUES						
LOCAL RECEIPTS		872,800	835,850	890,471	54,621	
WATER - Special revenue fund; not a general fund receipt		426,497	459,397	434,065	-25,332	
ASSESSMENT from Hamilton - COA Van/Director		27,500	41,059	41,351	292	
ASSESSMENT from Hamilton - Joint Library		549,647	600,400	601,208	808	
Local Receipt Subtotal		1,876,444	1,936,706	1,967,095	30,389	
COMMUNITY PRESERVATION ACT		665,923	647,167	647,167	0	
CHERRY SHEET REVENUE		365,534	380,962	399,612	18,650	
OTHER (Available Funds)						
Chapter 90		154,272	152,698	152,698	0	
Cemetery Funds to offset DPW expenses			0	10,000	10,000	
Water Funds for Generator &BAN		48,237	0	0	0	
Misc FY 2013 activity			131,562	0	-131,562	
					0	
FREE CASH USED FOR:						
Article 1: FY 2014 Budget		379,000	427,416	395,000	-32,416	
OVERLAY SURPLUS:						
To Level the Tax Rate		6,000	0	0	0	
TOTAL REVENUES		3,495,409	3,676,511	3,571,572	-104,939	
EXPENDITURES						
ARTICLE 1 - SALARIES & WAGES		3,021,293	3,243,636	3,362,795	119,159	
ARTICLE 1 - TOWN EXPENSES		3,815,746	3,250,398	3,351,260	100,853	
ARTICLE 1 - TOWN DEBT SERVICE (GENERAL FUND)			674,942	655,857	-19,085	
ARTICLE 1 - H W REG SCHOOL EXPENSES		7,333,264	7,065,691	7,168,026	102,335	
ARTICLE 1 - H W REG SCHOOL OVER ASSESSED		162,350	0	0	0	
ARTICLE 1 - SCHOOL DEBT		335,284	237,812	232,995	-4,817	
ARTICLE 1 - REG VOCATIONAL SCHOOL EXPENSES		90,295	78,555	124,668	46,113	
ARTICLE 1 - REG VOCATIONAL SCHOOL DEBT		0	0	13,881	13,881	
ARTICLE 1 - CAPITAL		94,937	211,582	221,650	10,068	
	TOTAL ARTICLE 1	14,853,169	14,762,615	15,131,132	368,517	
CHERRY SHEET CHARGES		148,025	157,050	147,652	-9,398	
CHERRY SHEET OFFSETS (Library Offset)		6,557	7,001	7,310	309	
OTHER DEFICITS TO BE RAISED		10,577	23,477	23,477	0	
OVERLAY (Allowance for Abatements)		138,907	131,212	131,212	0	
COMMUNITY PRESERVATION ACT						
EXPENSES		665,923	474,077	474,077	0	
DEBT		0	173,090	168,415	-4,675	
SPECIAL ARTICLES					0	
Article 4: Chapter 90		154,272	152,698	152,698	0	
Placeholder: OPEB Stabilization Fund		0	5,000	5,000	0	
Misc Appropriations FY 2013			131,562	0	-131,562	
TOTAL EXPENDITURES		15,977,430	16,017,783	16,240,973	223,190	
NET AMOUNT TO BE RAISED (Total Expenditures less Total Revenues. This amount is subject to the levy limit)		12,482,020	12,341,272	12,669,401	328,129	
PRIOR FISCAL YEAR LEVY LIMIT		11,215,488	11,556,407	11,948,355	391,948	
2 1/2% Increase		280,387	288,910	298,709	9,799	
Current New Growth (Value increases from new building)		60,532	103,038	75,000	-28,038	
					373,709	
LEVY LIMIT - before adding current year debt exclusion		11,556,407	11,948,355	12,322,064	Joint Libr Proj.	96,613
		0			Joint Libr Purch.	25,347
					School Reno	233,410
PROP 2 1/2 DEBT EXCLUSION		937,696	865,883	824,718	Town Hall/Police	330,821
School Debt, Town Hall/Police Station, Joint Library					Fire Truck (Quint)	51,694
					Culverts/Drainage	54,538
LEVY LIMIT - Maximum Allowable Levy		12,494,103	12,814,238	13,146,782	DPW Trackless	32,295
(Net Amount To Be Raised cannot be higher than this)					**Total**	824,718
GAP: Levy Limit minus the Net Amount To Be Raised. (If this amount is negative it is beyond the Levy Limit and is not allowable without an override)		12,082	472,966	477,381	4,415	
PROPERTY VALUATION		697,682,438	667,798,528	667,798,528		
TAX RATE -(Net Amount to be Raised divided by Property Valuation x 1000)		17.89	18.48	18.97	0.49	2.66%
					INCREASE/(DECREASE)	

Please note: $100,000 of expenditures equals approximately $0.15 on the tax rate

v1.13 Town Meeting
All FY 2014 salaries listed are based on a 52.2 week year

ITEM NO.	ITEM	Actual 7/1/2008 6/30/2009	Actual 7/1/2009 6/30/2010	Actual 7/1/2010 6/30/2011	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Finance Committee Recommedation 7/1/2013 6/30/2014
	GENERAL GOVERNMENT						
114	MODERATOR						
114-5200	EXPENSES	0	0	0	0	50	50
122	SELECTMEN						
122-5100	SALARIES	10,812	10,812	10,812	10,812	10,812	10,812
	(Chairman @ $4,266/year, 2 Members @ $3,273/year)						
122-5200	EXPENSES	1,782	2,184	619	1,425	2,000	2,000
	TOTAL - SELECTMEN	12,594	12,996	11,431	12,237	12,812	12,812
123	TOWN ADMINISTRATOR						
123-5100	SALARY (@ $100,385/year)	93,456	93,458	93,463	99,487	100,000	100,385
123-5200	EXPENSES	2,479	1,947	327	615	2,500	2,500
	TOTAL - TOWN ADMINISTRATOR	95,935	95,405	93,790	100,102	102,500	102,885
131	FINANCE & ADVISORY COMMITTEE						
131-5200	EXPENSES	247	217	152	152	250	250
132	RESERVE FUND MGL C.40, S.6						
132-5700	RESERVE FUND	147,319	146,378	139,613	141,407	77,674	150,000
135	TOWN ACCOUNTANT						
135-5100	SALARY & WAGES	44,334	48,575	52,029	51,800	53,040	54,035
	(Town Acct. @ $54,035/year)						
135-5200	EXPENSES	1,930	2,632	5,279	2,494	2,700	2,700
	TOTAL - TOWN ACCOUNTANT	46,264	51,207	57,308	54,294	55,740	56,735
139	MUNICIPAL AUDIT						
139-5300	CONTRACT SERVICES - Municipal Audit	18,000	18,000	18,000	18,000	20,000	22,000
141	ASSESSORS						
141-5100	SALARY & WAGES	76,514	76,928	78,531	78,520	79,329	80,507
	(Chief Assessor @ $61,927/year)						
	(Asst Assessor @ $18,580/year)						
141-5200	EXPENSES	8,007	8,724	8,404	9,533	10,574	10,574
	TOTAL - ASSESSORS	84,521	85,652	86,935	88,053	89,903	91,081
145	FINANCE DIRECTOR, TREASURER / COLLECTOR						
145-5100	SALARY & WAGES	106,964	91,883	84,625	98,579	119,000	50,151
	(Treas. / Coll. @ $23,842/year for 18 hour week)						
	(2 Treas/Coll Clerks @ $13,155/year for 19 hours each)						
145-5200	EXPENSES	12,051	8,628	4,821	8,608	21,075	25,875
145-5200	TAX TITLE	597	870	0	2,205	0	0
145-5300	GASB 45 ACTUARIAL STUDY	0	4,370	0		0	0
145-5300	CONTRACT SERVICES	12,029	21,140	31,282	56,825	15,700	55,000
145-5300	(Finance Director Contract Services @ $55,000)						
	TOTAL - FINANCE DIRECTOR TREASURER/COLLECTOR	131,641	126,891	120,728	166,218	155,775	131,026
151	TOWN COUNSEL / LEGAL						
151-5200	EXPENSES	0	0	0		0	0
151-5210	CONTRACT SERVICES - RETAINER	11,650	7,000	7,000	7,000	7,000	7,000
151-5220	CONTRACT SERVICES - OUTSIDE COUNSEL	85,398	56,966	32,808	17,330	15,000	15,000
	TOTAL - TOWN COUNSEL/LEGAL	97,048	63,966	39,808	24,330	22,000	22,000

v1.13 Town Meeting
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ITEM NO.	ITEM	Actual 7/1/2008 6/30/2009	Actual 7/1/2009 6/30/2010	Actual 7/1/2010 6/30/2011	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Finance Committee Recommedation 7/1/2013 6/30/2014
155	**INFORMATION TECHNOLOGY**						
155-5100	SALARY & WAGES	0	0	0	0	0	0
155-5200	EXPENSES	20,511	18,610	14,426	16,372	21,900	22,050
155-5300	CONTRACT SERVICES	45,703	41,156	38,271	42,045	41,746	40,496
155-5700	OTHER (GIS Programs; Web Page Host)	736	3,252	252	4,089	4,050	5,150
155-5800	CAPITAL	4,448	0	0		5,000	8,000
	TOTAL - INFORMATION TECHNOLOGY	71,398	63,018	52,949	62,506	72,696	75,696
160	**TOWN HALL**						
160-5100	SALARY & WAGES	98,035	98,770	66,354	41,354	40,290	41,052
	(Admin. Asst. @ $41,052/year)						
160-5200	EXPENSES	80,221	38,966	42,200	57,771	46,469	47,000
160-5300	CONTRACT SERVICES						
160-5310	Minutes Clerk & Grant Writer	3,300	2,900	2,600	5,700	4,500	4,500
160-5320	Cleaning Service	25,000	33,323	0	0	0	0
	TOTAL - TOWN HALL	206,556	173,959	111,154	104,825	91,259	92,552
161	**TOWN CLERK**						
161-5100	SALARY	46,066	66,834	42,366	43,994	44,440	46,583
	(Town Clerk @ $43,583/year)						
	(Asst. Town Clerk/office coverage @ $3,000/year)						
161-5200	EXPENSES	291	2,547	2,415	2,599	1,960	3,060
	TOTAL - TOWN CLERK	46,357	69,381	44,781	46,593	46,400	49,643
162	**ELECTIONS & REGISTRATION**						
162-5100	WAGES	2,950	3,212	150	150	153	156
162-5200	EXPENSES	18,025	11,854	10,403	6,734	14,475	8,425
	TOTAL - ELECTIONS AND REGISTRATION	20,975	15,066	10,553	6,884	14,628	8,581
170	**PERMITTING - LAND USE**						
170-5100	SALARY & WAGES	0	0	0	48,801	65,646	66,240
	(Permitting Coordinator @ $31,478/year)						
	(Cons. & Planning Coordinator @ $34,762/year)						
171-5200	EXPENSES - Conservation	0	0	0	2,012	2,645	2,645
175-5200	EXPENSES - Planning	0	0	0	213	500	500
176-5200	EXPENSES - Board of Appeals	0	0	0		500	500
	TOTAL - PERMITTING & LAND USE	0	0	0	51,026	69,291	69,885
171	**CONSERVATION COMMISSION** (moved to 170 Permitting - Land Use)						
171-5100	WAGES	21,965	20,983	22,546	0	0	0
171-5200	EXPENSES	3,759	3,975	1,326	0	0	0
	TOTAL - CONSERVATION COMMISSION	25,724	24,958	23,872	0	0	0

v1.13 Town Meeting
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ITEM NO.	ITEM	Actual 7/1/2008 6/30/2009	Actual 7/1/2009 6/30/2010	Actual 7/1/2010 6/30/2011	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Finance Committee Recommedation 7/1/2013 6/30/2014
175	PLANNING BOARD (moved to 170 Permitting - Land Use)						
175-5100	WAGES (Stipend - Clerk)	1,545	1,545	0	0	0	0
175-5200	EXPENSES	0	433	483	0	0	0
	TOTAL - PLANNING BOARD	1,545	1,978	483	0	0	0
176	BOARD OF APPEALS (moved to 170 Permitting - Land Use)						
176-5100	WAGES (Stipend - Clerk)	515	101	0	0	0	0
176-5200	EXPENSES	0	150	189	0	0	0
	TOTAL - BOARD OF APPEALS	515	251	189	0	0	0
192	BUILDING & GROUNDS MAINTENANCE						
192-5100	SALARIES & WAGES (Facilities Maint. Coordinator @ $27,281/yr - other 1/2 pd by Hamilton) (Carpenter/Painter @ $54,083/yr, Works for Hamilton and WHRSD. Most of salary recouped via cross billing) (Summer Help - 2 workers @ $20p/hr at 40 hrs p/week for 10 weeks)	0	0	25,121	62,013	67,357	97,324
192-5200	EXPENSES	0	0	21,874	31,555	29,997	30,087
192-5300	CONTRACT SERVICE	0	0	29,834	32,846	33,000	33,000
192-5800	CAPITAL	0	0	0	5,250	22,000	0
	TOTAL - BUILDING & GROUNDS MAINTENANCE	0	0	76,829	131,665	152,354	160,411
195	TOWN REPORT						
195-5200	EXPENSES	6,975	5,000	4,190	3,754	3,000	4,000
198	SENIOR CENTER						
198-5200	EXPENSES	4,000	2,970	2,482	2,173	3,500	3,500
198-5310	CAPITAL	0	0	0	0	0	10,000
	TOTAL - SENIOR CENTER	4,000	2,970	2,482	2,173	3,500	13,500
199	IRON RAIL PROPERTY						
199-5100	SALARY & WAGES	0	6,223	6,146	5,901	6,725	6,826
199-5200	EXPENSES	22,407	24,515	27,360	24,138	28,800	28,800
199-5300	CONTRACT SERVICE	16,004	6,305	6,385	6,247	10,700	10,700
199-5800	CAPITAL	2,880	0	0	0	0	21,000
	TOTAL - IRON RAIL PROPERTY	41,291	37,043	39,891	36,286	46,225	67,326
	TOTAL GENERAL GOVERNMENT	1,058,905	994,336	935,138	1,050,504	1,036,057	1,130,433

v1.13 Town Meeting
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	PROTECTION OF PERSONS AND PROPERTY						
210	**POLICE**						
210-5100	SALARIES & WAGES (Chief @ $102,908/year)	882,608	868,930	879,250	939,938	951,090	985,335
210-5200	EXPENSES	88,264	54,617	57,527	53,876	67,064	67,064
210-5800	CAPITAL	31,443	1,345	32,985	24,038	73,492	65,600
	TOTAL - POLICE	1,002,315	924,892	969,762	1,017,852	1,091,646	1,117,999
215	**POLICE STATION**						
215-5200	EXPENSES	27,405	25,018	18,480	24,469	25,807	28,542
220	**FIRE**						
220-5100	SALARIES & STIPENDS (Chief @ $90,000 per year)	172,967	175,867	177,702	182,821	191,916	312,183
220-5110	ON-CALL WAGES	174,902	198,689	201,132	200,911	202,650	208,452
220-5200	EXPENSES	62,117	44,195	56,069	48,183	47,700	61,100
220-5700	TRAINING (Wages & Expenses)	38,860	28,460	37,075	32,309	44,772	0
220-5800	CAPITAL	16,184	0	15,900	15,500	22,000	37,950
	TOTAL - FIRE	465,030	447,211	487,878	479,724	509,038	619,685
225	**FIRE STATION**						
225-5200	EXPENSES	20,052	20,925	22,703	13,531	24,648	24,648
231	**AMBULANCE SERVICE**						
231-5300	CONTRACT SERVICES	48,980	30,365	0	0	0	0
240	**PERMITTING - INSPECTIONAL SERVICES**						
240-5100	SALARIES & WAGES (Building Inspector @ $18,921/year) (Asst. Building Inspector @ $1,657/year) (Plumbing Inspector @ $4,480/year) (Electrical Inspector @ $11,206/year)	0	0	0	33,901	35,728	36,264
240-5200	EXPENSES (Building, Plumbing & Electrical)	0	0	0	731	1,100	1,100
	TOTAL - PERMITTING - INSPECTIONAL SERVICES	0	0	0	34,632	36,828	37,364
241	**BUILDING INSPECTOR** (moved to 240 Permitting - Inspectional Serv.)						
241-5100	SALARY	19,876	18,140	18,240	0	0	0
241-5200	EXPENSES	35	247	168	0	0	0
	TOTAL - BUILDING INSPECTOR	19,911	18,387	18,408	0	0	0
243	**PLUMBING & GAS INSPECTOR** (moved to 240 Permitting - Inspectional Serv.)						
243-5100	SALARY	4,327	4,219	4,219	0	0	0
243-5200	EXPENSES	150	150	193	0	0	0
	TOTAL - PLUMBING & GAS INSPECTOR	4,477	4,369	4,412	0	0	0

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245	ELECTRICAL INSPECTOR (moved to 240 Permitting - Inspectional Serv.)						
245-5100	SALARY & WAGES	10,799	11,031	10,800	0	0	0
245-5200	EXPENSES	450	231	136	0	0	0
	TOTAL - ELECTRICAL INSPECTOR	11,249	11,262	10,936	0	0	0
249	MUNICIPAL FIRE ALARM SYSTEMS						
249-5200	EXPENSES	0	0	0		500	500
249-5300	CONTRACT SERVICE	0	254	0	882	1,500	1,500
	TOTAL - MUNICIPAL FIRE ALARM SYSTEMS	0	254	0	882	2,000	2,000
291	EMERGENCY MANAGEMENT SERVICE						
291-5200	EXPENSES	2,898	3,300	3,300	3,300	3,300	6,300
291-5810	Retrofit Elementary School	0	1,363	0	0	0	0
	TOTAL - EMERGENCY MANAGEMENT SERVICE	2,898	4,663	3,300	3,300	3,300	6,300
292	ANIMAL CONTROL						
292-5100	SALARIES (Animal Control Officer @ $7,014/year) (Deer Officer @ $2,450/year) (Beaver Control @ $3,199/year) (Indigenous Animals @ $777/year)	12,981	12,981	12,981	12,416	13,241	13,440
292-5200	EXPENSES	0	224	500	195	750	750
	TOTAL - ANIMAL CONTROL	12,981	13,205	13,481	12,612	13,991	14,190
294	TREE WARDEN						
294-5100	SALARY (@ $1,518/year)	1,466	1,466	1,466	1,466	1,495	1,518
294-5200	EXPENSES	768	2,855	600	1,703	1,800	1,800
294-5300	CONTRACT SERVCE	20,202	15,251	19,914	17,600	17,000	17,000
294-5700	OTHER - Tree Planting/Replacement - Spraying	2,301	1,728	0	900	1,500	1,500
	TOTAL - TREE WARDEN	24,737	21,300	21,980	21,669	21,795	21,818
299	EMERGENCY COMMUNICATION CENTER						
299-5200	EXPENSES	178,096	182,120	132,667	125,301	130,631	79,267
	TOTAL PROTECTION OF PERSONS & PROPERTY	1,818,131	1,702,608	1,704,007	1,699,340	1,859,684	1,951,813

v1.13 Town Meeting
All FY 2014 salaries listed are based on a 52.2 week year

ITEM NO.	ITEM	Actual 7/1/2008 6/30/2009	Actual 7/1/2009 6/30/2010	Actual 7/1/2010 6/30/2011	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Finance Committee Recommedation 7/1/2013 6/30/2014
	SCHOOLS						
310	REGIONAL SCHOOL DISTRICT						
310-5200	ASSESSMENT - Wenham Share	7,024,859	7,260,009	7,546,469	7,333,264	7,065,691	7,168,026
	(FY 14 base = $6,566,759 plus $601,267 override)						
315	REGIONAL SCHOOL DEBT						
315-5900	PRINCIPAL & INTEREST (1991 School Addition/Repairs)	67,682	58,053	45,487	0	0	0
315-5910	PRINCIPAL & INTEREST (1997 New Middle School)	262,235	205,476	183,169	242,478	237,812	232,995
315-5920	PRINCIPAL & INTEREST (2002 Boiler)	47,467	46,627	45,670	43,794	0	0
	TOTAL - PRINCIPAL & INTEREST	377,384	310,156	274,326	286,272	237,812	232,995
	TOTAL - HAMILTON/WENHAM REGIONAL SCHOOL DISTRICT	7,402,243	7,570,165	7,820,795	7,619,536	7,303,503	7,401,021
320	REGIONAL VOCATIONAL SCHOOL DISTRICT						
320-5200	ASSESSMENT - Wenham Share	33,564	34,624	50,223	89,988	78,555	124,668
320-5910	INTEREST - New Regional Technical School Building						13,881
	TOTAL - REGIONAL VOCATIONAL SCHOOL DISTRICT	33,564	34,624	50,223	89,988	78,555	138,549
	TOTAL EDUCATION	7,435,807	7,604,789	7,871,018	7,709,524	7,382,058	7,539,570
	DEPARTMENT OF PUBLIC WORKS						
422	HIGHWAY DEPARTMENT						
422-5100	SALARIES & WAGES	455,535	428,206	434,571	454,314	499,749	512,094
	(DPW Director @ $85,883/year)						
	(Foreman @ $72,471/yr)						
	(5 Other positions at average @ $47,527/year)						
	(Loose Leaf pick-up @ $35,000/yr)						
422-5200	EXPENSES	26,505	27,749	24,816	24,266	30,900	98,044
422-5700	STREET MAINTENANCE EXPENSE (Inc. Catch Basins)	75,277	44,988	61,987	67,144	67,144	0
422-5800	CAPITAL	99,576	55,955	0	0	67,000	56,600
	TOTAL - HIGHWAY DEPARTMENT	656,893	556,898	521,374	545,724	664,793	666,738
423	SNOW REMOVAL						
423-5100	WAGES	43,514	36,050	36,050	36,050	36,050	36,050
423-5200	EXPENSES	115,817	81,356	104,477	12,988	70,000	70,000
423-5800	CAPITAL	0	0	0	0	0	0
	TOTAL - SNOW REMOVAL	159,331	117,406	140,527	49,038	106,050	106,050
424	STREET LIGHTING						
424-5200	EXPENSES	50,098	41,525	43,583	40,353	39,942	42,000
429	VEHICLE MAINTENANCE						
429-5200	EXPENSES	47,795	48,304	49,773	48,695	53,800	61,800
433	REFUSE COLLECTION AND DISPOSAL						
433-5300	EXPENSES	235,020	213,690	219,981	225,810	258,648	261,648

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ITEM NO.	ITEM	Actual 7/1/2008 6/30/2009	Actual 7/1/2009 6/30/2010	Actual 7/1/2010 6/30/2011	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Finance Committee Recommedation 7/1/2013 6/30/2014
491	CEMETERY						
491-5100	SALARIES & WAGES - Burial Agent	1,617	3,200	3,200	3,200	3,264	3,312
491-5200	EXPENSES	6,192	5,766	5,795	2,073	3,500	3,500
491-5300	CONTRACT SERVICE - BURIALS	0	5,000	0			
491-5700	OTHER - MEMORIAL DAY EXPENSE	500	500	500	500	500	500
491-5710	OTHER - VETERAN'S GRAVES EXPENSE	200	200	200	200	200	200
	TOTAL CEMETARY	8,509	14,666	9,695	5,973	7,464	7,512
495	GASOLINE & OIL						
495-5200	EXPENSES	75,966	72,925	59,618	85,592	68,500	82,500
	TOTAL DEPARTMENT OF PUBLIC WORKS	1,233,612	1,065,414	1,044,551	1,001,186	1,199,197	1,228,248
	HEALTH AND HUMAN SERVICES						
510	BOARD OF HEALTH						
510-5100	SALARIES (Inspector of Animals @ $2,230/year. Bd Members @ $40/yr	2,350	2,350	2,230	2,350	4,726	7,025
510-5200	EXPENSES	2,322	1,940	1,768	3,164	3,650	3,750
510-5300	CONTRACT SERVICE - Health Agent @ $60/hr	14,850	19,090	17,482	17,182	15,710	16,070
510-5700	OTHER	2,500	3,992	1,377	2,921	3,300	0
	TOTAL - BOARD OF HEALTH	22,022	27,372	22,857	25,617	27,386	26,845
541	COUNCIL ON AGING						
541-5100	SALARIES ($14,423/year @ 14 hrs/wk - COA Grant $8,188) (Outreach Coordinator - $3,526 + grant)	8,931	8,775	8,917	8,883	10,967	9,761
541-5200	EXPENSES	6,825	7,014	7,799	7,837	7,900	7,900
	TOTAL - COUNCIL ON AGING	15,756	15,789	16,716	16,720	18,867	17,661
542	COUNCIL ON AGING VAN						
542-5100	SALARIES Supervisor ($15,533/year @ 14 hrs/wk) Dispatcher & Drivers (@ $11.15-$11.37/hr.)	41,232	39,730	37,790	38,991	50,942	56,317
542-5200	EXPENSES	9,351	6,828	10,529	7,433	9,800	9,800
	TOTAL COUNCIL ON AGING VAN	50,583	46,558	48,319	46,424	60,742	66,117
543	VETERAN'S BENEFITS						
543-5200	EXPENSES	750	8,575	7,977	1,344	3,774	1,776
543-5210	REGIONAL DISTRICT ASSESSMENT	16,882	18,569	16,202	18,170	21,426	20,000
	TOTAL VETERAN'S BENEFITS	17,632	27,144	24,179	19,514	25,200	21,776
	TOTAL HEALTH & HUMAN SERVICES	105,993	116,863	112,071	108,275	132,195	132,399

v1.13 Town Meeting
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ITEM NO.	ITEM	Actual 7/1/2008 6/30/2009	Actual 7/1/2009 6/30/2010	Actual 7/1/2010 6/30/2011	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Finance Committee Recommedation 7/1/2013 6/30/2014
	CULTURE and RECREATION						
620	JOINT LIBRARY						
620-5100	SALARIES & WAGES						
5101	Director	63,006	63,217	63,132	63,132	64,392	65,358
	Prof Library Generalist/Grants Administrator	0	0	0	0	40,000	40,600
	Subtotal Administration	63,006	63,217	63,132	63,132	104,392	105,958
5102	Head Reference	36,327	35,846	35,846	36,921	37,659	38,224
5103	Circulation / ILL	35,102	35,006	34,476	36,170	36,885	37,439
5104	Young Adult Librarian	35,331	35,234	35,196	36,395	37,123	37,782
5105	Childrens	35,313	35,178	35,235	36,280	36,995	37,652
5106	Circulation	38,946	34,769	34,842	36,298	36,925	37,479
5107	Administrative Librarian	35,002	34,869	36,288	36,170	36,885	37,439
5108	Technical Services	46,283	46,108	46,108	47,752	47,679	48,395
	Subtotal Professional	262,304	257,010	257,991	265,984	270,151	274,410
5110	Support Staff - 12 Part-time Positions (@ various hrly wages)	70,220	75,589	121,796	106,893	83,962	76,631
	Clerical Assistance (included in support staff)	12,905	15,158	0			
	Cleaning Service (moved to Maint of Bldg & Grounds)	22,406	22,406	0			
	Custodian (from Custodian to Cleaning Service)	406	0	0			
	2-3 Shelvers - total 20 hrs/wk.	9,793	9,808	0			13,565
	Subtotal Support	115,730	122,961	121,796	106,893	83,962	90,196
	Total Salaries	441,040	443,188	442,919	436,009	458,505	470,564
620-5200	EXPENSES						
5201	Library Books	97,849	98,825	99,359	102,039	102,896	101,956
5202	Subscriptions & Periodicals	8,950	7,972	8,950	8,950	8,950	8,950
5204	Technology	37,810	37,418	39,047	39,035	40,176	42,099
5205	General Supplies	11,194	9,265	10,302	10,616	12,227	12,265
5206	Memberships, Conference & Travel	766	415	915	816	816	816
5207	Programs	914	500	500	498	500	500
5208	Heat & Utilities	50,184	59,419	59,989	44,559	60,250	55,250
5209	Maintenance of Building & Grounds	19,785	18,820	22,564	39,245	41,183	40,100
	Total Expenses	227,452	232,634	241,626	245,758	266,998	261,936
620-5800	CAPITAL	0	0	0	0	7,090	7,500
	TOTAL LIBRARY	668,492	675,822	684,545	681,766	732,593	740,000

v1.13 Town Meeting
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640	JOINT RECREATION PROGRAM						
640-5200	OTHER - JT. RECREATION PROGRAM EXPENSE (Includes 10% Administrative Fee to Hamilton) EXPENSES	48,722	46,708	49,948	50,065	63,397	45,994
650	PARKS DEPARTMENT						
650-5100	WAGES (Gatekeeper)	3,800	3,592	2,836	4,175	3,877	3,877
650-5200	EXPENSES	3,865	1,636	2,357	1,449	3,050	3,050
	TOTAL - PARKS DEPARTMENT	7,665	5,228	5,193	5,624	6,927	6,927
691	HISTORIC DISTRICT COMMISSION						
691-5200	EXPENSES	0	0	0		200	200
693	TOWN CLOCK						
693-5100	SALARY (Clockwinder)	1,158	1,158	1,158	772	1,181	0
693-5200	Expenses (Clock Repair)	0	0	0	0	0	1,181
	TOTAL - TOWN CLOCK	1,158	1,158	1,158	772	1,181	1,181
699	BAND						
699-5200	EXPENSES	0	0	0		500	500
	TOTAL CULTURE AND RECREATION	726,037	728,916	740,844	738,227	804,798	794,802
	FIXED CHARGES						
911	RETIREMENT						
911-5200	ESSEX REGIONAL RETIREMENT ASSESSMENT	338,730	374,147	394,492	396,782	426,684	464,470
911-5220	FORMER EMPLOYEE PENSION	2,288	2,288	2,288	5,505	5,800	5,800
	TOTAL - RETIREMENT	341,018	376,435	396,780	402,286	432,484	470,270
914	EMPLOYEE BENEFITS						
914-5200	GROUP INSURANCE (Health & Life - Town Share)	548,135	474,663	429,402	428,358	574,042	578,775
914-5220	UNEMPLOYMENT	0	10,675	86		5,000	5,000
914-5230	MERIT ADJUSTMENT	0	0	0			50,000
914-5710	OTHER - BUY-BACK	18,511	12,148	24,920	3,712	66,027	0
		566,646	497,486	454,408	432,070	645,069	633,775
916	FICA / MEDICARE						
916-5200	EXPENSES	38,079	37,508	40,065	42,011	46,000	46,000
945	GENERAL INSURANCE						
945-5200	EXPENSES	105,970	103,192	105,833	93,465	120,878	113,900
945-5700	DEDUCTIBLE FUND	1,000	0	0	0	0	0
		106,970	103,192	105,833	93,465	120,878	113,900
	TOTAL FIXED CHARGES	1,052,713	1,014,621	997,086	969,832	1,244,431	1,263,945

v1.13 Town Meeting
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ITEM NO.	ITEM		Actual 7/1/2008 6/30/2009	Actual 7/1/2009 6/30/2010	Actual 7/1/2010 6/30/2011	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Finance Committee Recommedation 7/1/2013 6/30/2014
	TOWN DEBT - PRINCIPAL & INTEREST							
710	PRINCIPAL							
710-5910-2	PRINCIPAL - FIRE ENGINE (Non-Debt Exclusion)		20,000	20,000	20,000	15,000	15,000	15,000
710-5910-3	PRINCIPAL - JOINT LIBRARY		70,000	70,000	70,000	75,000	75,000	75,000
710-5910-4	PRINCIPAL - LIBRARY LEASE/PURCHASE		20,000	20,000	20,000	20,000	20,000	20,000
710-5910-5	PRINCIPAL - TOWN HALL PROJ ($244,000)		15,000	15,000	15,000	15,000	15,000	15,000
710-5910-6	PRINCIPAL- TOWN HALL / POLICE PROJECT		225,000	235,000	235,000	230,000	220,000	220,000
710-5910-7	PRINCIPAL - IRON RAIL BOILER		10,000	10,000	10,000	0	0	0
710-5910-8	PRINCIPAL - FIRE ENGINE (Quint - Debt Exclusion)		55,000	45,000	45,000	45,000	45,000	45,000
710-5910-11	PRINCIPAL - Culvert/Drainage Road Repair		0	0	0	41,811	39,000	39,000
710-5910-12	PRINCIPAL - ESCO		0	0	0	24,000	24,000	24,000
710-5910-13	PRINCIPAL - HIGHWAY TRACKLESS MACHINE (Loan)		0	0	0	22,000	30,000	30,000
		Subtotal - Principal	415,000	415,000	415,000	487,811	483,000	483,000
751	INTEREST							
751-5915-2	INTEREST - FIRE ENGINE (Non-Debt Exclusion)		4,583	3,763	2,923	2,063	1,388	698
751-5915-3	INTEREST - JOINT LIBRARY		37,258	34,388	31,448	28,438	25,063	21,613
751-5915-4	INTEREST - LIBRARY LEASE/PURCHASE		9,688	8,868	8,028	7,168	6,268	5,348
751-5915-5	INTEREST - TOWN HALL PROJ ($244,000)		7,135	6,520	5,890	5,245	4,570	3,880
751-5915-6	INTEREST - TOWN HALL / POLICE PROJECT		160,248	149,898	139,616	129,735	120,173	110,823
751-5915-7	INTEREST - IRON RAIL BOILER		1,100	650	213		0	
751-5915-8	INTEREST - FIRE ENGINE (Quint - Debt Exclusion)		16,650	14,400	12,431	10,519	8,607	6,694
751-5915-9	INTEREST - Culvert/Drainage Road Repair		0	0	12,885	17,096	16,288	15,508
751-5915-11	INTEREST - ESCO		0	0	3,600	6,960	6,480	6,000
751-5915-12	INTEREST - HIGHWAY TRACKLESS MACHINE (Loan)		0	0	0	1,706	3,105	2,295
		Subtotal - Interest	236,662	218,487	217,034	208,928	191,942	172,857
	TOTAL TOWN DEBT		651,662	633,487	632,034	696,739	674,942	655,857
	TOTAL GENERAL FUND		14,082,860	13,861,034	14,036,749	13,973,627	14,333,362	14,697,067
450	WATER FUND							
450-5100	SALARIES & WAGES		148,911	143,352	146,053	147,453	146,690	152,532
	Superintendant @ $74,957 per year							
	primary operator @ $52,900 per year							
	Other wages							
	Commissioner's salaries: $1 @ $2, 2 @ $1							
450-5200	EXPENSES		148,401	117,658	280,110	298,744	267,563	266,533
450-5300	CONTRACT SERVICES		7,882	3,152	0	0	0	0
			156,283	120,810	280,110	298,744	267,563	266,533
450-5800	CAPITAL		100,803	35,000	12,895	15,000	15,000	15,000
	TOTAL - WATER FUND		405,997	299,162	439,058	461,197	429,253	434,065
	TOTAL GENERAL/WATER FUND		14,488,857	14,160,196	14,475,807	14,434,824	14,762,615	15,131,132

SUMMARY

ARTICLE 1 - SALARIES & WAGES	3,243,636	3,362,795
ARTICLE 1 - TOWN EXPENSES	3,250,398	3,351,260
ARTICLE 1 - TOWN DEBT SERVICE (GENERAL FUND)	674,942	655,857
ARTICLE 1 - H W REG SCHOOL EXPENSES	7,065,691	7,168,026
ARTICLE 1 - H W REG SCHOOL OVER ASSESSED	0	0
ARTICLE 1 - SCHOOL DEBT	237,812	232,995
ARTICLE 1 - REG VOCATIONAL SCHOOL EXPENSES	78,555	124,668
ARTICLE 1 - REG VOCATIONAL SCHOOL DEBT	0	13,881
ARTICLE 1 - CAPITAL	211,582	221,650
	14,762,615	15,131,132

ARTICLE 2: H-W Building Maintenance Revolving Fund

To see if the Town will vote to authorize a revolving fund in accordance with M.G.L., chpt. 44, sec. 53E1/2 for the following department for the specific purposes outlined below for Fiscal year beginning July 1, 2013 and ending June 30, 2014:

A. H-W Building Maintenance
Fees and reimbursements from the Town of Hamilton and the HWRSD for the purpose of purchasing supplies, services, equipment, and miscellaneous expenses related to building maintenance; to be expended by the DPW; not to exceed $20,000 during fiscal year 2014. Or take any other action relative thereto.

B. H-W Grounds Maintenance
Fees and reimbursements from the Town of Hamilton and the HWRSD for the purpose of purchasing supplies, services, equipment, and miscellaneous expenses related to grounds maintenance; to be expended by the DPW; not to exceed $20,000 during fiscal year 2014. Or take any other action relative thereto.

The Finance and Advisory Committee recommends favorable action.
The Board of Selectmen recommends favorable action.

ARTICLE 3: Emergency Service Cost Reimbursement

To see if the Town will vote to recover the costs of providing emergency Fire Department response services for motor vehicle accident(s)and hazardous materials releases from the parties responsible; to authorize the Selectmen to adopt regulations to define the nature and method of assessment of such costs, including all direct and indirect costs associated with rendering and collecting for emergency services rendered, and establish fees therefore; and to authorize Selectmen and /or the Wenham Fire Department, directly or indirectly through a third party billing service, to demand, recoup and or collect such costs from responsible individuals, business entities and/or insurance carriers that have provided insurance coverage applicable to such emergency services, or take any other action thereon.

The Finance and Advisory Committee recommends favorable action.
The Board of Selectmen recommends favorable action.

ARTICLE 4: Road Work - Chapter 90 Funding

To vote from available funds, under Chapter 246B of the Acts of 2002, a sum of money for work on Town Roads, subject to conditions detailed by the Massachusetts Highway Department, pursuant to Chapter 30, Section 39M; Chapter 149, Section 44J; and Chapter 149, Section 26-27F; said work to conform to the requirements of the Massachusetts Highway Department.

The Finance and Advisory Committee recommends favorable action.
The Board of Selectmen recommends favorable action.

ARTICLE 5: Cemetery and Other Trust Funds

To accept the Cemetery and other Trust Funds received in FY2013, as printed in Part I of the Town Report, and on file with the Town Clerk.

The Finance and Advisory Committee recommends favorable action.
The Board of Selectmen recommends favorable action.

ARTICLE 6: CPA Appropriations

To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2014 Community Preservation budget; to appropriate from the Community Preservation Fund a sum of money to meet the necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2014; and to approve the appropriation to expend or set aside the following amounts as recommended by the Community Preservation Committee: a sum of money for the acquisition, creation and preservation of open space; a sum of money for recreational use; a sum of money for the preservation of historic resources; and a sum of money for the creation, preservation and support of community housing, or take any other action relative thereto.

The Finance and Advisory Committee recommends favorable action.
The Board of Selectmen recommends favorable action.

ARTICLE 7: Conversion of Town Clerk to an Appointed Town Office

To see if the Town will vote, pursuant to MGL Chapter 41, Section 1B, to make the office of Town Clerk a position appointed by the Board of Selectmen, provided that approval of this article is accepted by vote of a majority of the voters at the 2013 Annual Town Election on April 11, 2013, on the following ballot question: Shall the town vote to have its elected Town Clerk become an appointed office of the town? Yes ___ No ___.

The Finance and Advisory Committee position is not required.
The Board of Selectmen recommends favorable action.

ARTICLE 8: Conversion of Tree Warden to an Appointed Town Office

To see if the Town will vote, pursuant to MGL Chapter 41, Section 1B, to make the office of Tree Warden a position appointed by the Board of Selectmen, provided that approval of this article is accepted by vote of a majority of the voters at the 2013 Annual Town Election on April 11, 2013, on the following ballot question: Shall the town vote to have its elected Tree Warden become an appointed office of the town? Yes ___ No ___.

The Finance and Advisory Committee position is not required.
The Board of Selectmen recommends favorable action.

ARTICLE 9: Town Clerk- Term Length-Citizen's Petition

To see if the Town of Wenham will vote to change the length of term for position of Town Clerk, from one year to three years, effective with the Annual Town Election, April 2014.

The Finance and Advisory Committee position is not required.
The Board of Selectmen will offer a recommendation at Town Meeting.

ARTICLE 10: Election of Town Officers

Moderator, one year term; Town Clerk, one year term; Selectman, one position, three year term; Assessor, one position, three year term; Tree Warden, one position, one year term; Planning Board, one position, five year term; Board of Health, one position, three year term; Cemetery Commissioner, one position, three year term; one position for one year-to fill an unexpired term; Water Commissioner, one position, three year term; Hamilton Wenham Regional Library Trustee, one Wenham position, three year term, Wenham Housing Authority, one position, five year term; and three Hamilton Wenham School Committee members for three years or take any other action relative there to.

APPENDICES

Appendix Number	Subject
1.	Recommended Capital Expenditures by Department
2.	Regional School District
3.	Bond Repayment
4.	Median Home Assessed Value & Median Real Estate Tax
5.	Reserve Fund, Free Cash & New Growth Summaries
6.	Expenditure Graph
7.	Municipal Finance Terminology

APPENDIX NO. 1

RECOMMENDED CAPITAL EXPENDITURES

BY DEPARTMENT

RECCOMMENDED FY 2014 CAPITAL EXPENDITURES BY DEPARTMENT

FINANCE COMMITTEE RECOMMENDATIONS

	DEPARTMENT	DESCRIPTION	ARTICLE 1	TOTAL
155	Information Technology	Computer Replacement	$8,000	$8,000
190	Iron Rail	Fire Alarm	$6,000	
		Partial Roof Replacement	$15,000	$21,000
198	Senior Center	ADA Improvements	$10,000	$10,000
210	Police	Cruiser Lease	$49,600	
		Sign Board	$10,000	
				$59,600
220	Fire Department	2 Vehicle Leases	$15,450	
		Replace 3 SCBA Units	$22,500	
				$37,950
620	Joint Library	Replace Upstairs Carpet	$7,500	$7,500
215	Police Station	New Shed (Storage)	$6,000	$6,000
422	Highway	Payment Management Program	$50,000	
		Siding/Trim Salt Shed	$6,600	
				$56,600
	Subtotal - General Fund			$206,650
450	Water Department	Hydrant & Meter Replacement	$15,000	$15,000
	Total - General Fund + Water			$221,650

APPENDIX NO. 2

REGIONAL SCHOOL DISTRICT

TOWN OF WENHAM
FINANCE AND ADVISORY COMMITTEE

BASIS FOR FY 2014 PAYMENTS TO REGIONAL SCHOOL DISTRICT AS RECOMMENDED IN ARTICLE 1, ITEM 310

I. FY 2013 Payments To Regional School District

Allocation by	HAMILTON		WENHAM		TOTAL
Enrollment for FY 2013	68.23%	15,151,447	31.77%	7,053,741	22,205,188

II. FY 2014 PROPOSED PAYMENTS TO REGIONAL SCHOOL DISTRICT
(Within Levy Limit - No Override)

	HAMILTON		WENHAM		TOTAL
Allocation by Enrollment for FY 2014	68.99%	15,973,655	31.01%	7,180,932	23,154,587
Debt Offset		12,906		(12,906)	-
Net Payments for FY 14		15,986,561		7,168,026	23,154,587
Change from FY 13		835,114		114,285	949,399
Percent Change from FY 13		5.51%		1.62%	4.28%

NOTE: The Two Towns share the total budget for the Regional School District on the basis of enrollment. This year, the number of students from Wenham continued to decrease relative to the number of students from Hamilton

APPENDIX NO. 3

BOND REPAYMENT SCHEDULE

													FY14 est. values $667,798,528			
			4.54%	4.54%	4.54%	4.54%	3.969%	3.969%	2.224%	2.224%	2.70%			Water Rates 4.54%	Water Rates 2.224%	CPA 3.969%
	$55,080,866	* $24,781,000	* $1,294,000	* $350,000	$245,000	* $244,000	* $4,207,079	* $465,000	$656,811	$288,000	$137,000			$ 1,471,000	$ 258,189	$ 2,151,421
	*** School	** School	Joint	Lease	Fire	Town	Town	Fire			DPW	Total	Tax Rate	Water	Water	Town
FY	2012 Project	97 Project	Library	8uy-out	Truck	Hall	Hall	Truck	Culverts	ESCO	Machine	Payments	Impact	Tank		Hall
2014	13,881	232,995	96,613	25,348	15,698	18,880	330,823	51,694	54,508	30,000	32,295	902,735	1.35	101,810	40,493	168,415
2015	32,481	232,547	88,125	19,418		18,183	321,473	49,781	53,728	29,520	31,485	876,741	1.31	98,323	39,753	163,740
2016	28,858	231,747	84,800	18,705		12,470	312,123	47,869	52,948	29,040	25,675	844,235	1.26	99,760	39,013	159,065
2017	28,226	232,555	71,440	17,985		11,990	302,773	45,956	52,119	28,530		791,574	1.19	95,920	38,226	154,390
2018	27,594	231,875	68,500	17,250		11,500	268,954		52,230	27,990		705,893	1.06	92,000	36,405	144,821
2019	26,963	232,187	60,500	16,500		11,000	261,032		86,830	27,420		722,432	1.08	88,000		140,556
2020	26,331		57,750	15,750		10,500	253,476		84,740	26,760		475,307	0.71	84,000		136,487
2021	25,699						245,846		82,460	26,040		380,045	0.57			132,379
2022	25,067						238,144		79,895	25,230		368,336	0.55			128,231
2023	24,436						230,393		77,235	24,390		356,454	0.53			124,058
2024	23,804						222,593					246,397	0.37			119,858
2025	23,172						214,744					237,916	0.36			115,631
2026	22,541						206,846					229,387	0.34			111,379
2027	21,909						198,949					220,858	0.33			107,126
2028	21,277											21,277	0.03			
2029	20,645											20,645	0.03			
2030	20,014											20,014	0.03			
2031	19,382											19,382	0.03			
2032	18,750											18,750	0.03			
2033	18,119											18,119	0.03			
2034	17,487											17,487	0.03			
2035	16,855											16,855	0.03			
2036	16,224											16,224	0.02			
2037	15,592											15,592	0.02			
2038	14,960											14,960	0.02			
2039	14,328											14,328	0.02			
2040	13,697											13,697	0.02			
2041	13,065											13,065	0.02			
2042	12,433											12,433	0.02			
Totals	603,790	1,393,905	527,728	130,956	15,698	94,523	3,608,169	195,300	676,693	274,920	89,455	7,358,309	0.79 Avg. Impact	659,813	193,890	1,906,136

* Debt Exclusion

** School Debt is based on current statistical information
(this will change from year to year as statistical data changes)

** Essex North Shore Agricultural & Technical High School Debt

APPENDIX NO. 4

MEDIAN HOME ASSESSED VALUE

AND MEDIAN REAL ESTATE TAX

MEDIAN HOME
ASSESSED VALUE AND REAL ESTATE TAX

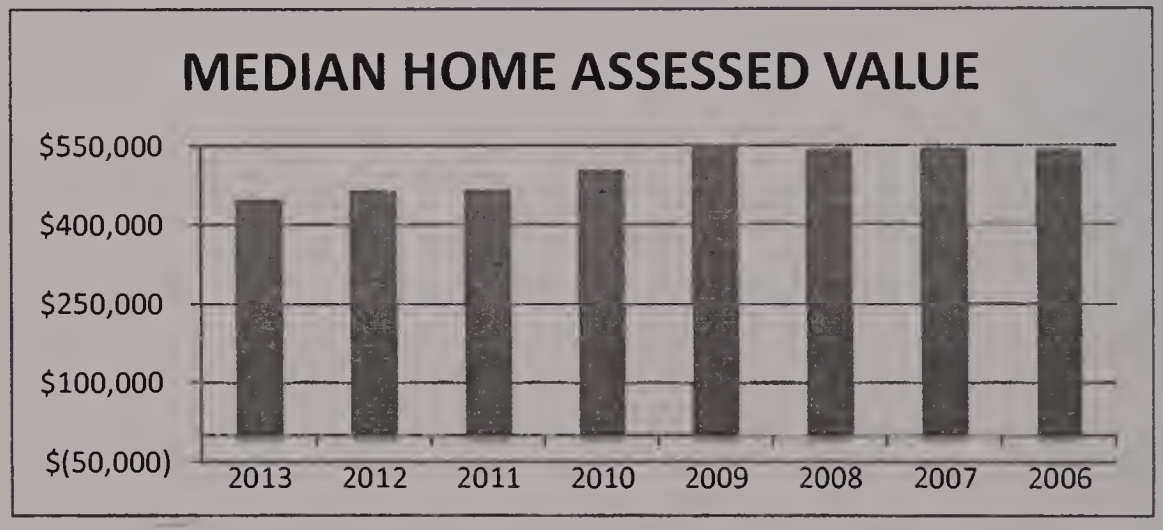
MEDIAN HOME ASSESSED VALUE
2006-2013

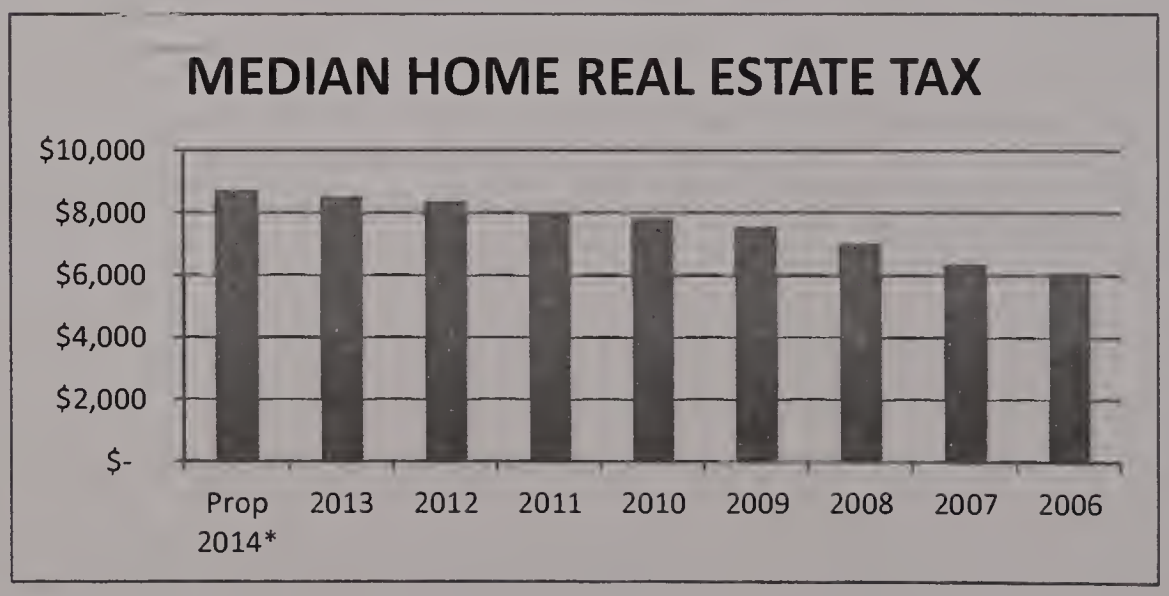
2013	$ 447,700
2012	$ 467,500
2011	$ 467,550
2010	$ 503,750
2009	$ 551,900
2008	$ 544,200
2007	$ 546,700
2006	$ 543,900

MEDIAN HOME REAL ESTATE TAX
2006-2013

Prop 2014*	$ 8,741
2013	$ 8,521
2012	$ 8,364
2011	$ 8,036
2010	$ 7,838
2009	$ 7,567
2008	$ 7,031
2007	$ 6,380
2006	$ 6,092

* Assumes no assessment increase





APPENDIX NO. 5

RESERVE CASH, FREE CASH &

NEW GROWTH SUMMARIES

FREE CASH

Free cash is the amount of unrestricted funds available as a funding source for appropriation after certification by the Director of Accounts. Once certified, free cash can be appropriated up until the following June 30 by Town Meeting for any legal spending purpose. Free cash is generated when actual operations of the fiscal year revenue collections exceed the estimates used for budgeting and actual expenditures and encumbrances (committed funds not yet expended) are less than appropriations.

As of Date	Fiscal Year	Free Cash
6/30/2002	2002	$ 687,915
6/30/2003	2003	$ 803,578
6/30/2004	2004	$ 631,437
6/30/2005	2005	$ 421,546
6/30/2006	2006	$ 661,685
6/30/2007	2007	$ 886,645
6/30/2008	2008	$ 497,002
6/30/2009	2009	$ 555,964
6/30/2010	2010	$ 629,098
6/30/2011	2011	$ 605,192
6/30/2012	2012	$ 584,345

STABILIZATION FUND

A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 S.5B). The total of all stabilization fund balances may not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to established, amend the purpose of, or appropriate money from the stabilization fund

As of Date	Fiscal Year	Ending Balance
6/30/2002	2002	$ 389,696.65
6/30/2003	2003	$ 396,717.12
6/30/2004	2004	$ 401,566.66
6/30/2005	2005	$ 410,847.31
6/30/2006	2006	$ 424,471.59
6/30/2007	2007	$ 443,183.63
6/30/2008	2008	$ 465,843.44
6/30/2009	2009	$ 476,488.62
6/30/2010	2010	$ 482,774.98
6/30/2011	2011	$ 489,156.52
6/30/2012	2012	$ 496,505.81

NEW GROWTH

New Growth represents new tax dollars resulting from the new articles of personal property or previously exempt property, real estate taxed separate parcels for the first time (subdivisions, condo conversions) and increases in assessed value over prior years

As of Date	Fiscal Year	New Growth
7/1/2002	2003	$ 51,322.00
7/1/2003	2004	$ 79,274.00
7/1/2004	2005	$ 112,870.00
7/1/2005	2006	$ 88,558.00
7/1/2006	2007	$ 116,948.00
7/1/2007	2008	$ 171,769.00
7/1/2008	2009	$ 190,910.00
7/1/2009	2010	$ 46,828.00
7/1/2010	2011	$ 33,209.00
7/1/2011	2012	$ 60,532.00
7/1/2012	2013	$ 103,038.00

RESERVE FUND

Under state statutes, towns are permitted to establish a reserve fund to provide for extraordinary or unforseen expenditures. A reserve can be established and funded as a line-item in the annual budget, or it can be created by a separate budget article and funded through a transfer from a specified revenue source. Transfer-out of a reserve require a majority vote of a Town finance committee. Expenditures cannot be made directly from the reserve fund. Instead, funds must be transferred to another account even if newly created, against which the charge is then posted

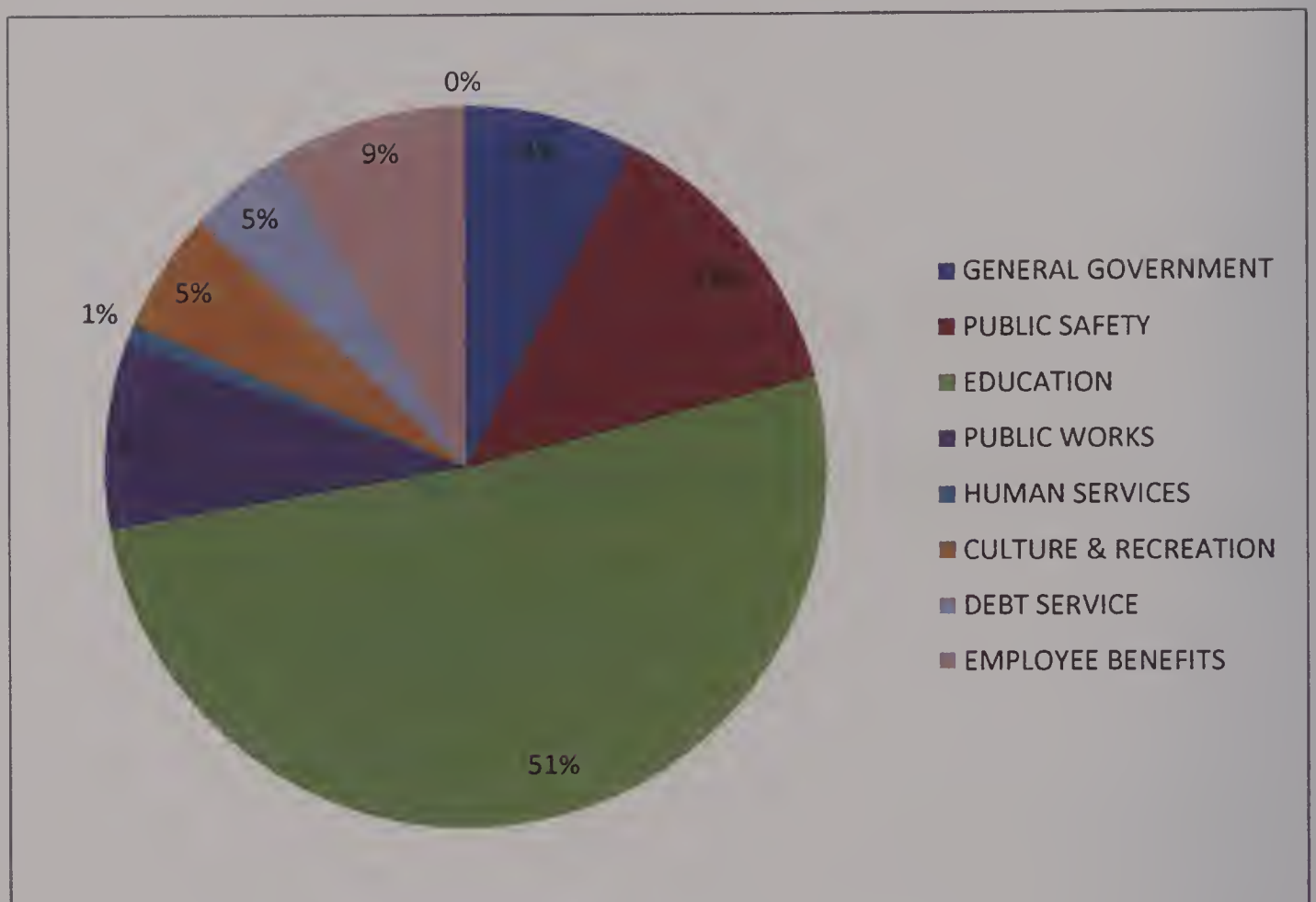
FY 12 Budgeted Beginning Balance	$	150,000.00
Less transfers voted by Finance Committee to date:		
COA Salaries (Sal Increase)	$	(1,653.44)
COA Van Salaries (Sal Increase)	$	(3,572.32)
Trs/Coll Expense (Tuition)	$	(1,800.00)
Employee Benefits (Buyback)	$	(61,526.68)
Veteran's Expense (Benefits)	$	(3,773.60)
Trs/Coll Expense (Fin Dir Contract)	$	(22,135.07)
Tree Warden Contractual (Tree removal)	$	(2,400.00)
Legal Service (Professional Services)	$	(5,400.47)
Balance of Reserve Fund as of 03/06/13	$	47,738.42

APPENDIX NO. 6

EXPENDITURE GRAPH

PROPOSED FY 14 BUDGET

General Fund less the Water Department



GENERAL GOVERNMENT	$	1,130,433
PUBLIC SAFETY	$	1,951,813
EDUCATION	$	7,539,570
PUBLIC WORKS	$	1,228,248
HUMAN SERVICES	$	132,399
CULTURE & RECREATION	$	794,802
DEBT SERVICE	$	655,857
EMPLOYEE BENEFITS	$	1,263,945
TOTAL BUDGET	$	14,697,067

APPENDIX NO. 7

MUNICIPAL FINANCE TERMINLOGY

MUNICIPAL FINANCE TERMINOLOGY

The following terms are frequesnly used in the Annual Town Report and at Town Meeting. In order to provide a better understanding of their meaning, the following definitions are provided:

FREE CASH: **$584,385**

Free cash is the community's unrestricted available funds that may be used as a funding source for appropriations. Free Cash is generated when actual revenue collections exceeds budgeted estimates and when actual expenditures are less than budgeted approriations, or a combination of both

OVERLAY: (Allowance for Abatements and Exemptions) **$ 21,309**

An account established annually to fund anticipated property tax abatements, exemptions, and other uncollected taxes in that year. This amount is provided by the Board of Assessors and is raised on the tax recapitulation sheet

STABILIZATION FUND: **$496,505**

A fund designed to accumulate funds for capital of other future spending purposes. A community may appropriate in any year an amount not exceeding 10% of the tax levy of the preceding year for the purpose of funding the Stabilization Fund. Amounts from this fund may be appropriated by a two-thirds vote at a Town Meeting, for many lawful purpose.

RESERVE FUND: **$47,738**

An amount set aside annually within the budget of the Town, not to exceed 5% of the tax levy for the preceding year. Transfers from this fund are within the exclusive control of the Finance and Advisory Committee and are for extraordinary and unforseen expenditures

CHERRY SHEET:

An official notification from the Commonweath (originally printed on cherry-colored paper), which itemizes state aid due to communities, as well as state and county charges assessed to communities. The resulting net receipt of funds is used by the Town to offset the ammount to be raised.

TOWN OF WENHAM

2013
Annual Town Report
Part I

TOWN REPORTS

PART I 2013

To All the Citizens of Wenham:

Your Board of Selectmen is pleased to submit this report of our Town's activities in 2013, the sixteenth year under Proposition 2 ½ and the thirteenth of the new millennium.

The Annual Town Meeting will be held on **Saturday, April 5, 2014**. The Warrant for this meeting along with the recommendations of the Finance and Advisory Committee and this Board, will be found in the separate booklet, Part II. We hope you will study it before the hearing on the budget, which will be held at **Town Hall** on **Monday, March 31, 2014 at 7:00 PM.** We trust you will give this budget your consideration and come to the meetings prepared to participate actively in our deliberations.

KENNETH F. WHITTAKER, Chair
PATRICK A. WILSON
JACK WILHELM

*Cover Photo: Wenham Tea House

ANNUAL REPORT

BOARD OF SELECTMAN
KEN WHITTAKER, CHAIR
PATRICK WILSON, VICE CHAIR
JACK WILHELM, CLERK

REPORT OF THE TOWN CLERK
REPORTS OF TOWN BOARDS,
DEPARTMENTS, COMMISSIONS & COMMITTEES
FOR THE YEAR ENDING DECEMBER 31, 2013

ELECTED OFFICIALS 2013 – 2014

ASSESSORS, BOARD OF
Thomas Tanous, Chair (2016)
Lisa Craig (2014)
Richard W. Fleming (2015)

CEMETERY COMMISSIONERS
Richard T. Caves, Chair (2016)
Michelle Bailey (2014)
Catherine Tinsley (2014)

HEALTH, BOARD OF
Gerald T. Donnellan, Chairman (2015)
Dr. Andrew Ting (2016)
Alyson Preston, RN (2014)

LIBRARY TRUSTEES, HAMILTON-WENHAM PUBLIC LIBRARY
Margaret Whittaker, Chair (2014) Wenham
Doris Gallant (2015) Wenham
Annette Janes (2014)
Gwen Holt (2014) Hamilton
Madelyn Liberti (2016) Hamilton
Pat Purdy (2014)

MODERATOR
Paul D. Weaver (2014)

PLANNING, BOARD OF
David E. Geikie, Chair (2018)
Donald J. Killam, Jr. (2015)
Minot Frye (2016)
Virginia L. Rogers (2017)
Stephen Kavanagh (2014)

REGIONAL SCHOOL DISTRICT
Roger A. Kuebel, Chair (2014)
Lawrence D. Swartz (2014)
Jeanise Bertrand, (2016)
Deborah Evans, (2016)
Sean Condon, (2014)
William Dery, (2014)
Sheila McDonald (2015)
Barbara Lawrence (2015)
William Wilson (2015)

SELECTMEN, BOARD OF
Kenneth Whittaker, Chair (2015)
Patrick Wilson (2014)
Jack Wilhelm (2016)

TOWN CLERK
Trudy Reid (2014)

TREE WARDEN
Winslow Mulry (2014)

WATER COMMISSIONERS
Ernest C. Ashley, Chair (2016)
Richard K. Quateman (2014)
Paul E. Mendonca (2015)

WENHAM HOUSING AUTHORITY
Elizabeth A. Armington, Chair (2014)
Bruce Blanchard (2017)
Donald Luxton (2018)
Jean Rouse (2016)
Elizabeth Craig-McCormack (State Appointee)

ELECTED STATE AND NATIONAL SENATORS AND REPRESENTATIVES

MASSACHUSETTS GENERAL COURT

Representative (4th Essex District)
Bradford Hill

Senator (1st Essex & Middlesex District)
Bruce E. Tarr

UNITED STATES CONGRESS

Representative (6th District)
John F. Tierney

Senators
Elizabeth Warren
Edward Markey

Ron Gauthier, John Clemenzi, Blake Denmon, Ken Whittaker, Patrick Wilson & Mark Andrews

TOWN OFFICERS APPOINTED 2013 - 2014

OFFICERS:

ANIMAL CONTROL
Stephen Kavanagh

ANIMAL CONTROL, INDIGENOUS
Stephen Kavanagh

ANIMAL INSPECTOR
Anne Jackman

ASSESSOR
Stephen Gasperoni

ASSESSOR'S ASSISTANT
Shirley Cashman

BUILDING & GROUNDS DIRECTOR
Mark Gates

BUILDINGS INSPECTOR
Charles Brett

HEALTH AGENT, BOARD OF
Gregory P. Bernard

HOUSING AUTHORITY
Paula Mountain, Exec. Director

LUMBER, SURVEYOR OF & MEASURER OF WOOD & BARK
Gay Roland

MOTH WORK, SUPERINTENDENT OF
Winslow Mulry

OIL BURNER INSPECTOR
Jeffrey Baxter

PERMITTING COORDINATOR
Mary Crowley

PLUMBING AND GAS INSPECTOR
Kevin Dash

PUBLIC WORKS DIRECTOR
William Tyack

PUBLIC WORKS ASSISTANT
Debi Morong

TOWN ACCOUNTANT
Justin Cole

TOWN ADMINISTRATOR
Mark Andrews

TOWN ADMINISTRATOR'S ASSISTANT
Debi Morong

TOWN COUNSEL
Paul D. Weaver

TREASURER COLLECTOR
Caroline Johnson

FINANCE DIRECTOR
David Genereux

VETERANS' SERVICES, EASTERN ESSEX DISTRICT
Terrance Hart, Director

WATER DEPARTMENT SUPERINTENDENT
Erik Mansfield

WATERSHED DISTRICT DESIGNEE
Erik Mansfield

WIRING INSPECTOR
Robert B. Brown, Jr.

BOARDS, COMMITTEES & DEPARTMENTS:

AUDIT COMMITTEE (One year term)
Mike Lucy
Mark Andrews
Jack Wilhelm
David Genereux
Justin Cole

BICYCLE & PEDESTRIAN ADVISORY COMMITTEE
(One year term)
Frances de Lacvivier, Chair
Patty Cavanaugh
Bill Charman
Bill Tyack
Albert W. Dodge, Jr.
Harriet Davis

CAPITAL MANAGEMENT COMMITTEE

Mark Andrews (One year term)
Bill Dery
Hilliard Ebling
Jim Farnham
Marc Johnson
Barbara Kent Lawrence
Bill Tyack
Rick Mitchell
Art Oberheim
Jack O'Keefe
Sue Patrolia
Jon Richardson
Jennifer Scuteri
Rick Shruhan

COMMUNITY PRESERVATION ACT COMMITTEE

Gregory Heppner, Chair (One year term)
Ted Batchelder
Herbert Cheeseman
Jim Howard
Virginia Rogers
Jamie White
Leo Maestranzi
Kennon Anderson
Thomas Starr

CONSERVATION COMMISSION

Philip Colarusso, Chair (2016)
Robert Burnett (2016)
Malcolm Reid (2016)
Michael Novak (2014)
Stuart Gray (2015)
Leo Maestranzi (2015)
Jerome Hunsaker (2014)
Michael Dube, Associate (2014)

CONSERVATION COORDINATOR

Emilie Cademartori

COUNCIL ON AGING

Lucy Frederiksen, Chair (2016)
Roseann Brozenske, Vice Chair (2016)
Lucille Lynch *(2013)*
Don Luxton *(2013)*
Merle E. Welsh *resigned*
Peggy Gauthier (2016)
Diana Lang (2015)
Juliana Dodge (2016)
Kristin Crockett *resigned*
Carol Rawston *resigned*
Gail MacLean *resigned*

COUNCIL ON AGING DIRECTOR

James Reynolds

BOARD OF ELECTION REGISTRARS

Trudy L. Reid (2014)
Roseann Brozenske (2015)
Polly Beyer (2016)
Elizabeth Lebel (2016)

ELECTION OFFICERS (One year term)

Patricia Purdy, Warden
Bryan J. Armington
Elizabeth A. Armington
Michelle Bailey
Bruce Blanchard
Dorothy Goudie
Juliana F. Dodge
Laurie Erhard
Doris L. Gallant
Peter A. Hersee
Susan Herrick
Carol E. Kelley
Jo-Ann F. Lund
Donald Luxton
Paul E. Mendonca
Mary Miceli
Debra A. Morong
Jane Richardson
Lauren M. Swartz
Thomas Tanous
Catherine Tinsley
Elizabeth Wright

EMERGENCY MANAGEMENT, DIRECTOR OF

Robert Blanchard
David Marsh, Assistant Director

EMERGENCY MANAGEMENT, DEPUTY DIRECTOR OF

Thomas Perkins

FENCE VIEWERS (One year term)

Ken Whittaker
Patrick Wilson
Jack Wilhelm

WENHAM FINANCE & ADVISORY COMMITTEE

Michael Lucy, Chair (2015)
Kathryn Mansfield (2016)
Hilliard Ebling (2015)
Richard Quinn (2016)
Jeffrey Fotta (2014)
Kevin Lech (2014)

HAMILTON-WENHAM CULTURAL COUNCIL
Sasha Nostrand, Chair Hamilton
Ann Brainard Wenham (2015)
Beth McLeod Hamilton
Katy Moran, Wenham (2014)
Anne Babcock Hamilton
Kerri Kinch Hamilton
Maureen Whitman Wenham (2016)
Kerry Weirsma Wenham (2014)
Lindsay Schnabel Wenham (2016)
Krista Veenema Hamilton

HAMILTON-WENHAM LIBRARY
Jan Dempsey, Director
Robert Pondelli, Assistant Director
Kim Claire
Karen D'Ambrosio
Nancy Day
Lorraine Der
Sarah Lauderdale
Amy Cadell
Rebecca Shea

HAMILTON-WENHAM JOINT RECREATION
John Cusolito Hamilton, Chair
Dan Ahearn, Wenham (2013)
Mary Buntin, Wenham (2013)
Jay Butler, Hamilton
Denis Curran, Wenham (2015)
Lindle Willnow, Hamilton

HAMILTON-WENHAM JOINT RECREATION DIRECTOR (One year term)
Sean Timmons

HISTORIC DISTRICT COMMISSION
James Howard, Chair (2014)
Don Bannon, (2015)
Harriet Davis (2016)
William Joyner (2013)
Barbara Locke (2015)
Lanse Robb (2015)
Jennifer Tymann (2013)
Michael Therrien (2016)

IRON RAIL COMMISSION
Edward Batchelder, Chair (2014)
John Clemenzi (2015)
A. Winslow Dodge, Sr.

FIRE DEPARTMENT (One year term)
Robert A. Blanchard, Chief
Stephen Kavanagh, Deputy Chief
Jeffrey Baxter, Captain and Fire Prevention Officer
Daniel Sullivan, Captain
Thomas Curran, Lieutenant
Jeffrey A. O'Brien, Lieutenant
Thomas Raymond, Lieutenant
Robert Wallace, Lieutenant
Gary Blaney, Lieutenant
Michael Binns, Senior Firefighter
Christopher Jones, Senior Firefighter
William Jones, Senior Firefighter
David Raymond, Firefighter
Joseph Cloutier, Firefighter
Michael Allain, Firefighter
Zachary Ingraham, Firefighter
Richard Bertone, Firefighter
Mark Gates, Firefighter
Christian Hassel, Firefighter
John Joyce, Firefighter
Kevin MacDonald, Firefighter
Sean McCarthy, Firefighter
William Pantos, Firefighter
Leonard Tuneburg, Firefighter
Robert Viel, Firefighter
William Wildes, Firefighter
Benjamin Blanchette, Firefighter
Jacob Kreyling, Firefighter
Rev. Michael Duda, Chaplain

POLICE DEPARTMENT (One year term)
Chief Thomas C. Perkins
Captain Jeffrey W. Tobey
Sergeant Jonathan B. Gray
Sergeant Michael Mscisz
Sergeant Christopher J. Machain
Patrolman David T. Marsh
Patrolman Shane M. Kavanagh
Patrolman Chad P. Labrie
Patrolman William J. Carney
Patrolman Steven T. Farinato
Susan M. Hersee, Administrative Asst.
Dean W. Pedersen, Chaplain

RESERVE POLICE OFFICERS (One year term)
Matthew F. Almeida
Brent T. Morong
Robert C. Breaker
William J. Foley
Michael F. Perry
Michael J. Chandler
Brian J. Pratt
Richard J. Sherry
Neil P. Comeau
Jenna M. DiGianvittorio
Christopher T. Sanborn
Jose M. Santiago
Shawn T. Tinsley
Wesley S. Izidoro
Scott W. Wood
Robert N. Smith
Calvin M. Perkins, Constable
Paul Mendonca, Constable

POLICE MATRONS (One year term)
Janice Benevento
Ellen Bonaventura
Karen Gates
Christina Hathon
Susan Hersee
Joanne Lennon
Cindy McPherson
Heather Osborn
Denise Ramsdell
Michelle Straw
Jenna DiGianvittorio
Catherine Tinsley
Noelle Bowie-Pierce
Mia Cefalo

MAPC
Harriet Davis (2016)

NORTH SHORE TECHNICAL HIGH SCHOOL
William O. Nichols (2016)

WENHAM AFFORDABLE HOUSING TRUST
Josh Anderson, Chair (One year term)
Molly Martins
Lawrence Swartz
Jared Ward
Jamie White
Patrick Wilson

WENHAM ISSUES OF SOCIAL SERVICE HELP (WISSH)
Linda Rich, Chair (2016)
Don Killam (2015)
Jane Pederson (2014)
Calvin Perkins (2015)
Trudy Reid (2016)
Ann Brainard (2016)
Tom Tanous (2014)
Maribeth Ting (2014)
Maureen Whitman (2014)
Julie Clay (2015)
Marisa Bartlett (2015)
Patricia Purdy (2013)

BOARD OF ZONING APPEALS
Anthony M. Feeherry, Chair (2015)
Timothy Mansfield (2016)
Jeremy Coffey (2014)
Associate Member(s)
Vacant

AD HOC COMMITTEES:

BYLAW REVIEW COMMITTEE (5/2009)
Gary Cheeseman
David Geikie
Judy LeBlanc
Eric Lustig
Martin Pomeroy
Paul Weaver

GOVERNMENT STUDY COMMITTEE (10/2011)
Judy LeBlanc
Eric Lustig
Martin Pomeroy
Paul Weaver

WAR MEMORIAL COMMITTEE (11/2007)
Bruce Blanchard, Co-Chair
Peter Hersee, Co-Chair
Albert W. Dodge
Bill Tyack
Bob Blanchard
Stephen Kavanagh
Howard Morong
John Perkins
Tom Tanous
Dean Pedersen

2013

2013 was a year of opportunities developed and challenges met for the Town. It was a year of continued transition in many key personnel positions. The Board of Selectmen elevated Tom Perkins to the position of permanent Chief of Police, Bob Blanchard to the position of full time Fire Chief, and hired Jim Reynolds as Director of the Council on Aging and Senior Outreach Services. In addition, after a thorough and deliberative review of the Town's Finance Department, and with the goal of finding the most effective and efficient model to improve the Town's financial administration, the Town entered into a contract with Bay State Municipal Accounting Group for Finance Director and Town Accountant services. David Genereux and Justin Cole staff these positions, respectively.

In the Town Administrator's office, Traci Masterson left the job of administrative assistant. After a public posting and comprehensive review of many competitive candidates, Debi Morong was appointed to this position. Debi formerly served as the Highway, Cemetery and Water Department's administrative assistant. Wenham residents will continue to benefit from her thorough knowledge of these areas of town operations. In addition, the Board voted to extend the contract of Town Administrator Mark Andrews for another year. These transitions show every sign of securing and improving the quality of municipal and public safety services for Wenham residents.

As a team, the BOS, Finance Committee and Finance Department undertook an effort to streamline the budget process. In addition, the Town made an effort to improve the visibility of this work by televising budget development hearings on local access television. The Board of Selectmen, Town Administrator, and Finance Director worked closely on key financial goals, including the following:

- ✓ On October 23, 2013, Standard & Poor's raised the Town of Wenham's credit rating to "AAA/Stable", the highest level available to cities and towns. The report cited the Town of Wenham's strong management, solid fiscal policies and the town's overall financial and economic stability. This placed the Town of Wenham in the top 9% of communities in Massachusetts with a credit rating of "AAA/Stable".

- ✓ On November 13, 2013, the outside independent auditing firm of Powers & Sullivan completed the audit for FY 2013. Wenham received an unqualified opinion: a clean audit for the fiscal year. Of note, this process was completed three months earlier than the prior year, a very positive indicator of the strong teamwork and capabilities of our administrative and finance department staff.

In addition, the Town Administration developed and implemented:

- ✓ The setting of the tax rate for FY 2013 on time, and with approval from the Massachusetts Department of Revenue. In testament to the strong capabilities of our Finance Department, this critical component of annual financial compliance was accomplished on November 25, 2013, almost a month earlier than in FY 2012. Completion of this task as early as possible provides an important data point to inform the Annual Town Budget process.

- ✓ Certification of FY 2013 free cash on November 1st, 2013. Obtaining certification of this certified budget surplus figure as early as possible is another key component for effective

planning of the FY 2015 budget. Again, commendation is due to the highly professional performance of Wenham's administrative and finance leadership for accomplishing this task seven months earlier than the prior year.

- ✓ Connection with the Essex Regional Emergency Communications Center on June 28, 2013. Wenham was one of the first two towns to enter this regionalized dispatch and communications system. The transition went smoothly, and the Town is now able to provide uninterrupted public safety and essential services at a substantially reduced cost.

- ✓ The Wenham Fire Department Study, commissioned at the April 2012 Annual Town Meeting, and approved in the FY 2014 budget. The Study called for a permanent full-time Fire Chief and one new full-time firefighter. The Town Administration put the initial phase of this staffing plan into effect in October, 2013.

- ✓ A number of town policies and procedures, including the development and approval of formal financial policies. These policies, recommended by the Town's independent auditor, facilitate improved procedures, and provide more consistent and responsive outreach to Wenham citizens.

As part of a strategy to maximize all sources of local aid from the State, the Town obtained substantial grant funding from the Commonwealth for energy savings and facilities management, with the goal of reducing expenditures for essential services now and in the future.

On April 11, 2013, Jack Wilhelm, a former chairman of the Finance Committee and Board of Assessors, was elected to the Wenham Board of Selectmen. Jack brings to the Board a breadth of experience in financial operations and a comprehensive understanding of Wenham's town management.

At the Special Town Meeting held on November 5, 2013 various town proposals were approved including:

- ✓ A $3,150,000 debt exclusion for the Hamilton – Wenham Regional School District. This measure passed at the ballot box on December 12, 2013. This capital program focused on replacing the heating systems for both the Buker and Winthrop Schools. The borrowing will also fund extensive replacement of windows for the Winthrop School. The financing is structured so that a significant portion of the needed upgrades and repairs will be paid for with grant funds from the State of Massachusetts School Building Authority (MSBA).

Other significant achievements and notable accomplishments occurring in 2013 are listed below:

- ✓ Certification of the Wenham Police Department by the Massachusetts Police Accreditation Commission on September 12, 2013. This is the first step toward full accreditation for the Department.

- ✓ Expansion of the Town of Wenham's "Operation Safety Net." This program is designed to improve pedestrian and bicycling safety. It also includes programs to help prevent Internet fraud, abuse, and fire safety.

- ✓ Completion of all but a small portion of the Cedar Street pedestrian sidewalk project in the fall of 2013.

- ✓ Finalization of all three Collective Bargaining Agreements including Police, Fire and the American Federation of State, County and Municipal Employees. All Collective Bargaining Agreements are now current through FY 2016.

- ✓ Assistance in the completion and funding of a $5,000 State grant for the Wenham Veterans Memorial project.

- ✓ Redevelopment of the Town's website by in-house staff at minor cost to the taxpayer. This was an enormous effort that involved the participation of all Town Departments, Boards, Commissions, Committees and private citizens. The new web design features updated departmental pages, specialty banners, and an expanded calendar. This work constitutes a major enhancement of service to Wenham residents and all parties interested in conducting business with the Town

The year was also marked by noteworthy progress on many fronts with the Town of Hamilton and the Hamilton – Wenham Regional School District. On November 22, 2013, we jointly applied for a second round of the Commonwealth's Community Innovation Challenge grant program for $376,200, to develop a joint Department of Public Facilities and Infrastructure (DPFI). The foundation for this new grant application was the initial grant award of $30,000, designed to provide a legal and organizational framework for a joint facilities and infrastructure entity. The University of Massachusetts Edward J. Collins Center for Public Management came on board to undertake this assignment in the spring of 2013. It is estimated that the Massachusetts School Building Authority will reimburse 43% of our School District projects that were initiated and approved in 2013. These joint initiatives were grounded in a strong spirit of co-operation, and recognition of a shared interest in exploring innovative ways of providing vital services to both Wenham and the School District Community at large.

These are tough times for municipalities throughout the Commonwealth, particularly for small communities with a predominantly residential tax base. The changes, transitions and opportunities seized in Wenham during the past year were broad in scope, and vital to positioning the Town for the challenges that lie ahead. Wenham's leadership will continue a diligent search for state-of-the-art public policies and programs, especially those that promote excellence in our delivery of effective and efficient municipal services. The Town's management is committed to identifying and implementing the "best practices" that ultimately enhance Town services for the taxpayer. One overriding goal is to equitably balance the delivery of these essential services with the need to remain mindful of a reasonable tax rate. We look forward to working with all citizens of Wenham in accomplishing this goal.

We want to express our sincere appreciation for the hard work, dedication and unwavering commitment demonstrated by our town leadership team, staff, and volunteers.

Respectfully submitted,

Kenneth F. Whittaker
Patrick Wilson
Jack Wilhelm

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Report of the Town Clerk

It gives me great pleasure to submit this Annual Report as your Town Clerk. As an Elected Official, I work directly for you, the residents, and I look forward to providing you with the best service possible.

First, the Annual Street Listing (Annual Town Census) continues to be done through the mail versus calling residents as was done in the past. The new process has increased the overall response rate and improved the accuracy of the information, while also being done at a reduced cost to save money for you, the taxpayers. As an added feature, a dog license application is included in the same mailing to ensure town wide distribution and to co-share the mailing costs. As a result, while saving money and simplifying the process, we've seen an increase in the number of dog registrations which has increased the dog tag revenues for the town.

Next, between local, state and federal elections, 2013 was a busy year for the Town of Wenham. We started in April with our Annual Town Meeting and Annual Election, both being held on new dates and in new formats. Then, with the appointment of Senator John Kerry as Secretary of State, we were required to hold two State Elections: a primary and a general election in order to elect someone to replace Kerry. These two elections were held in April and June. Nothing more exciting than to have two unplanned elections held back to back!! Following these summer elections, Wenham held a Special Town Meeting in November and a Special Election in December for the ballot vote. As a special personal note, during elections many residents come to town hall that I may not see on a regular basis, and I find it's always a pleasure to see many of you, so please feel free to stop by and say hello in between elections.

As always, the Buker School custodians continue to play a significant role in the election and town meeting process as they are extremely helpful in the set-up and breakdown for the events at both locations. And of course, my special thanks to the Wenham Police who are present to keep law and order at the voting polling locations as required by State Law.

I would also like to take a moment to recognize those who support the Town's elections. I would like to thank David Lund who has been our Election Warden for the past few years, but to also note that David has recently resigned from this position. Pat Purdy, who was in training as Election Clerk / Assistant Warden, has agreed to step up and fill the Election Warden position. I would also like to thank our current Election Registrars: Betsy Lebel, Roseann Brozenske, and Polly Beyer. In addition I would be remiss not to thank the many Election Officers that step up at each election, as their roles of check-in/check-out and maintaining the ballot box to ensure each vote is recorded properly. Many of these individuals also stay after the polls close to assist with the counting and tallying of votes, and their dedication to the process is greatly appreciated.

Of particular note, at the 2013 Annual Town Meeting a vote was taken to make the term of the Town Clerk to a three year term versus a one year term. This will ensure consistency in the Town Clerk's office for at least three years at a time. At the November Special Election, a much needed change was also made to the town's Animal Control Bylaw. By State law, we are required to have a two tier fee for dogs: one for dogs that have been spayed or neutered, and one for those dogs still intact. We have also adjusted our fees for kennels, where we now have different rates for personal kennels and commercial kennels. If you would like to learn more about these changes, please contact the Clerk's office.

Another new item to serve you better was added to the FY2013 budget, where I included salary for a part-time Clerk's office coverage on an as needed basis. This ensures that in my absence (vacation, clerk's conferences) the office will be covered to serve you better. This has turned out to be a good expense as it has allowed for more options for you to visit the Clerk's office, and has allowed for better meeting postings, etc..

Near the end of calendar year 2013, the Town of Wenham rolled out a new website that will make it easier for each department to update their own page and post information. I look forward to using this new web site to list meeting agendas, as well as keeping my own Clerk page up to date on recent elections, downloadable forms, and any other news you may want to know from the Clerk's office.

At the 2013 Annual Town Meeting, the Community Preservation Committee requested and received approval to grant the Town Clerk's office $10,000 to go towards preserving many of the town records and documents that are pre-1962. The State requires that many documents maintained in the Clerk's office be kept on a permanent basis, so to preserve these documents they are mounted in acid free Mylar protectors. Note that several of these books that were preserved were literally falling apart at the seams. It's the Town Clerk's plan to work with the CPC on an annual basis to request grants until all required documents are preserved. This important project is needed to ensure that these documents that represent the historical record of Wenham are preserved for future generations.

On the professional certification side, after three years as a town/city clerk, by taking required classes and taking a test, a Clerk can earn a certification as a Certified Municipal Clerk (CMC). To earn the CMC designation, a Municipal Clerk must attend extensive education programs, and must have a pre-requisite years of experience in a municipality. The CMC program prepares the applicants to meet the challenges of the complex role of the Municipal Clerk by providing them with quality education in partnership with institutions of higher learning. Toward that end, I currently belong to the MA Town and City Clerk's Association, which hosts three conferences each year, holding them at various locations throughout the state so that all clerks can attend at least one. These conferences offer classes on topics that relate directly to the Office of the Town Clerk, such as elections, state ethics, and by-law submittals…just to name a few. It is my intention to take the required test in February 2014 to obtain this certification.

Additionally, although I've been a Justice of the Peace for the Commonwealth for several years, I have just recently begun performing wedding ceremonies. As another first from the Clerk's office, I have now performed three wedding ceremonies at Town Hall in 2013.

TOWN CLERK'S OFFICE

The Town Clerk's Office is responsible for all elections, certification of town meeting and election results, conducting voter registration sessions, updating the voter list, certifying petitions, and certifying nomination papers. Additionally, recording birth, marriage, and death records, recording marriage intentions, and preparing monthly reports to Vital Statistics in Boston, and aiding in genealogical research when requested.

The Town Clerk also conducts the annual town census, certifies the residency of veterans' who qualify for state bonuses, receives board and committee meeting postings, administers and records oaths of office to town officials; submits zoning by-law and town by-law changes to the Attorney General, and sends the Jury List to the Secretary of State. The Town Clerk is also responsible for overseeing the State mandated compliance of all employees, and board and committee members, to be sure they follow through annually with any required Conflict of Interest / State Ethics Laws documentation.

In addition, the Town Clerk issues dog tag licenses, certificates for storage of flammables, business certificates, raffle permits, recycling receipts and recycle bins.

POPULATION: *(as of 12/31/2013)* Total – 4,943

REGISTERED VOTERS:
(as of 12/31/2013)

Democrat - 517
Unenrolled (Independent) – 1,622
Republican - 683
Libertarian - 4
Green-Rainbow - 6
Socialist – 1
American Independent – 1
MA Independent Party – 2

2013 Vital Statistics:
Births - 20
Marriages Licenses - 18
Deaths - 33

Dog Licenses Issued – 438
Kennel Licenses Issued (4 or more dogs) – 2

Respectfully submitted:
Trudy L. Reid
Wenham Town Clerk

WARRANT FOR THE ANNUAL TOWN MEETING
WENHAM, MASSACHUSETTS
Saturday
April 6, 2013

Essex, ss

To either the Constables of Wenham, in said County,

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify the inhabitants of said Town qualified to vote in the Town affairs and elections. The Town Meeting will take place in the Perkins Auditorium in the Bessie Buker School in said Town on Saturday, the sixth of April, 2013 at 1:00 PM. The Election of town officers to be by official ballot from 7:00 AM until 8:00 PM will take place at the Wenham Town Hall, 138 Main Street, on Thursday, April 11, 2013.

ARTICLE 1: Budget Appropriations

To see if the Town will determine what sum of money may be necessary to defray the Town expenses of the twelve month period (Fiscal Year 2014) beginning July 1, 2013 and ending June 30, 2014 and to make appropriations for the same and to determine the source thereof.

ARTICLE 2: H-W Building Maintenance Revolving Fund

To see if the Town will vote to authorize a revolving fund in accordance with M.G.L., chpt. 44, sec. 53E1/2 for the following department for the specific purposes outlined below for Fiscal year beginning July 1, 2013 and ending June 30, 2014:

A. H-W Building Maintenance
Fees and reimbursements from the Town of Hamilton and the HWRSD for the purpose of purchasing supplies, services, equipment, and miscellaneous expenses related to building maintenance; to be expended by the DPW; not to exceed $20,000 during fiscal year 2014. Or take any other action relative thereto.

B. H-W Grounds Maintenance
Fees and reimbursements from the Town of Hamilton and the HWRSD for the purpose of purchasing supplies, services, equipment, and miscellaneous expenses related to grounds maintenance; to be expended by the DPW; not to exceed $20,000 during fiscal year 2014. Or take any other action relative thereto.

ARTICLE 3: Emergency Service Cost Reimbursement

To see if the Town will vote to recover the costs of providing emergency Fire Department response services for motor vehicle accident(s)and hazardous materials releases from the parties responsible; to authorize the Selectmen to adopt regulations to define the nature and method of assessment of such costs, including all direct and indirect costs associated with rendering and collecting for emergency services rendered, and establish fees therefore; and to authorize Selectmen and /or the Wenham Fire Department, directly or indirectly through a third party billing service, to demand, recoup and or collect such costs from responsible individuals, business entities and/or insurance carriers that have provided insurance coverage applicable to such emergency services, or take any other action thereon.

ARTICLE 4: Road Work - Chapter 90 Funding

To vote from available funds, under Chapter 246B of the Acts of 2002, a sum of money for work on Town Roads, subject to conditions detailed by the Massachusetts Highway Department, pursuant to Chapter 30, Section 39M; Chapter 149, Section 44J; and Chapter 149, Section 26-27F; said work to conform to the requirements of the Massachusetts Highway Department.

ARTICLE 5: Cemetery and Other Trust Funds

To accept the Cemetery and other Trust Funds received in FY2013, as printed in Part I of the Town Report, and on file with the Town Clerk.

ARTICLE 6: CPA Appropriations

To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2014 Community Preservation budget; to appropriate from the Community Preservation Fund a sum of money to meet the necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2014; and to approve the appropriation to expend or set aside the following amounts as recommended by the Community Preservation Committee: a sum of money for the acquisition, creation and preservation of open space; a sum of money for recreational use; a sum of money for the preservation of historic resources; and a sum of money for the creation, preservation and support of community housing, or take any other action relative thereto.

ARTICLE 7: Conversion of Town Clerk to an Appointed Town Office

To see if the Town will vote, pursuant to MGL Chapter 41, Section 1B, to make the office of Town Clerk a position appointed by the Board of Selectmen, provided that approval of this article is accepted by vote of a majority of the voters at the 2013 Annual Town Election on April 11, 2013, on the following ballot question: Shall the town vote to have its elected Town Clerk become an appointed office of the town? Yes ___ No ___.

ARTICLE 8: Conversion of Tree Warden to an Appointed Town Office

To see if the Town will vote, pursuant to MGL Chapter 41, Section 1B, to make the office of Tree Warden a position appointed by the Board of Selectmen, provided that approval of this article is accepted by vote of a majority of the voters at the 2013 Annual Town Election on April 11, 2013, on the following ballot question: Shall the town vote to have its elected Tree Warden become an appointed office of the town? Yes ___ No ___.

ARTICLE 9: Town Clerk- Term Length-Citizen's Petition

To see if the Town of Wenham will vote to change the length of term for position of Town Clerk, from one year to three years, effective with the Annual Town Election, April 2014.

ARTICLE 10: Election of Town Officers

Moderator, one year term; Town Clerk, one year term; Selectman, one position, three year term; Assessor, one position, three year term; Tree Warden, one position, one year term; Planning Board, one position, five year term; Board of Health, one position, three year term; Cemetery Commissioner, one position, three year term; one position for one year-to fill an unexpired term; Water Commissioner, one position, three year term; Hamilton Wenham Regional Library Trustee, one Wenham position, three year term, Wenham Housing Authority, one position, five year term; and three Hamilton Wenham School Committee members for three years or take any other action relative there to.

And you are hereby directed to serve this warrant by posting attested copies thereof: one at Town Hall and H-W Library; one at the Senior Center and the Bulletin Board outside the Wenham Post Office fourteen days at least before the time of the meeting aforesaid.

THEREOF FAIL NOT and make return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of holding the meeting aforesaid.

Given under our hands this 5 day of March, 2013

Molly B. Martins

Patrick A. Wilson

Kenneth F. Whittaker

"In pursuance of the above written warrant I have this 25 day of March, 2013, posted the attested copies thereof as directed therein."

A TRUE COPY
ATTEST:

Constable of the Town of Wenham
Date March 25, 2013
PAUL E. WENDISCH

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

TOWN OF WENHAM
ANNUAL TOWN MEETING
Saturday, April 6, 2013
1:00 PM
PERKINS AUDITORIUM, BUKER SCHOOL

In attendance: Board of Selectman Chairperson Molly Martins, Selectman Patrick Wilson, and Selectman Kenneth Whittaker. Finance and Advisory Committee attending were Chairman Michael Lucy, Hilly Ebling, Richard Quinn, Katherine Mansfield, Jeff Fotta. Representing BMAG – Financial Consultant to the Town of Wenham – David DeGenereux.

Several Department Heads were also in attendance: H-W Public Library Director Jan Dempsey, H-W Recreation Director Sean Timmons, Director of Highway, Bill Tyack; Water Superintendent Erik Mansfield; Building and Grounds Maintenance Mark Gates; H-W Council on Aging Director Marybeth Lawton; Fire Chief Bob Blanchard; Interim Police Chief Tom Perkins and Accountant Catherine Gabriel.

At 1:10 PM, Paul Weaver Moderator called the meeting to order, indicating the required quorum of 144 registered voters had been met.

A Thank You was extended to the Cub Scouts / Boy Scouts for delivering the Warrants, the WVIS and Henry's Fine Food for the pre-town meeting lunch and to the Ayer Family for the donated flowers in memory of, Hilda Rice Ayer. A thank you was also given to the H-W Garden Club for their arrangement of the flowers. In Memoriam: two individuals who were involved in Town Government at some point in their life, passed away since our last Annual Town Meeting. They were Gilbert Steward, Jr. and Ann Mulry Shaw.

Next, the Moderator introduced our State Representative, Brad Hill. During Rep. Hill's few minutes of talk, he indicated things were starting to look good at the state and local level. Several months ago, there was the fear that major cuts would have to be made, but over the last three months, they have seen a change to the point that local aid will not have to be cut. Rep. Hill spoke in favor of regional school transportation, Special Education Circuit Breaker programs, Chapter 70 and Chapter 90 funding. Rep. Hill expected debate on the state budget would begin shortly, and he and Sen. Bruce Tarr will continue to keep local officials updated. He also pointed out that he and Sen. Tarr continue to welcome residents to feel they could contact either one of them with issues or concerns…their door is always open.

Moderator Paul Weaver also spent a few minutes thanking his wife of 35 years for allowing him to spend so much of his time on Wenham Town issues, and Town Meetings.

Before moving to the warrant articles, Mr. Weaver indicated that at the April 11, 2013 Annual Election, voters would see a question on the ballot relating to a vote taken at a Special Town Meeting in 2009. In November 2009, Special Town Meeting passed on the floor that the Town of Wenham would go into agreement with the Essex North Shore Agricultural and Technical School District. Since FY14 will begin when the monies are needed, the ballot question will ask if "Shall the Town of Wenham be allowed to exempt from the provisions of proposition of two and one-half, so called, the amounts required to pay for the Town's allocable share of the bond issued by the Essex North Shore Agricultural and Technical School District for the purpose of constructing a new High School".

Mr. Weaver continued by saying that he will be skipping over the explaining of Town Meeting Time, which is the parliamentary book by which governs town meetings. He included that if anyone was new to town meetings; please feel free to ask questions regarding the process. Mr. Weaver asked those attending to keep in mind, they are the legislative body for town meeting, by meeting the quorum that is needed. He asked everyone to pay attention to Article 1, 3, 7, 8, and 9 – as they represent issues. Town meeting is to approve appropriations and elections. Appropriations approve the cost of town services, and agree to be taxed to fund the town services. He went on to say the Finance and Advisory Committee has prepared a budget...those attending can agree or disagree to decrease or increase amounts authorized to pay for services. Final decision is the town meeting vote. He reminded those attending those elected to boards and committees, or into positions are to manage directly or indirectly those employees who report to them who spends the funds the town has approved for services.

Mr. Weaver also explained that the FY2014 Budget is now Article One. He commended both towns of Hamilton and Wenham, both FinComs, and the school committee on setting a school budget that everyone agreed on to be a fair balance that represents the fair share of each town.

Mr. Weaver stated that he had met with Board of Selectman Chairperson Molly Martins, and Finance and Advisory Committee Chair Michael Lucy. The three of them agreed that instead of voting salary lines, and expense lines separate as have been done in the past, this year, and the residents would be ask to vote the total budget for each department. The Finance and Advisory Committee compiles the budget after consultation with the Selectmen and Department Heads. Mr. Lucy will present a single motion to raise and appropriate the total amount required to fund the operating budget for the forthcoming year. Once the budget is in the final form desired by the Town Meeting, following any general debate, a vote will be taken on Article One.

The Selectmen Meeting for closing Town Meeting is scheduled for Tuesday, April 23, 2013. (NOTE: Tuesday, April 23 was postponed to Tuesday, May 7, 2013 due to the absence of the Moderator on April 23rd.)

There were 176 registered voters in attendance.
The quorum was set at 144 voters. (5% of the 2,871 registered voters.)

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Annual Town Meeting
Saturday, April 6, 2013

CERTIFICATION OF VOTE

ARTICLE 1: Budget Appropriations

To see if the Town will determine what sum of money may be necessary to defray the Town expenses of the twelve month period (Fiscal Year 2014) beginning July 1, 2013 and ending June 30, 2014 and to make appropriations for the same and to determine the source thereof.

The Finance and Advisory* Committee recommends *favorable action.
The Board of Selectmen recommends favorable action.

MOTION: ***[MAJORITY VOTE REQUIRED]***

THE FINANCE AND ADVISORY COMMITTEE MOVES THAT $15,131,132 BE APPROPRIATED, AS SET FORTH IN THE ITEM NO. TOTALS UNDER THE COLUMN "FINANCE COMMITTEE RECOMMENDATION 07/1/2013 - 06/30/2014 " ON THE SHEETS CONTAINED IN THIS WARRANT LISTED AS "FY 2014 ARTICLE 1 V1.13 TOWN MEETING", FOR RECOMMENDATION AT THE ANNUAL TOWN MEETING ON APRIL 6, 2014, AS MOST RECENTLY REVISED; AND AS FUNDING THEREFORE, TO TRANSFER FROM REVENUE FUNDS (INCLUDING, BUT NOT LIMITED TO, TAXATION, LOCAL RECEIPTS, STATE AID, CERTIFIED FREE CASH, WATER RECEIPTS, AND CEMETERY TRUST FUNDS), AND RAISE AND APPROPRIATE THE TOTAL SUM OF $15,131,132, AS SET FORTH IN THE COLUMN ENTITLED "ESTIMATED FY 2014 SUMMARY" ON THE SHEET ENTITLED, "FY 2014 ARTICLE 1, SPRING ANNUAL TOWN MEETING BUDGET SUMMARY ANALYSIS", EACH ITEM CONSIDERED A SEPARATE APPROPRIATION.

Before Motion was read, FinCom Chair introduced Fincom members, and took a moment to thank former Chair Catherine Harrison for her dedication to the committee over the last two years.

Article 1 Motion was moved by Michael Lucy, Finance and Advisory Committee Chair that the town votes to approve the Article I motion in the form as presented on Power Point at Town Meeting.

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Annual Town Meeting
Saturday, April 6, 2013

CERTIFICATION OF VOTE

ARTICLE 1: Budget Appropriations (Cont'd)

"Holds" were put on the following:

Although no particular hold from resident Sarah Johnson and former Town of Wenham Finance Director/Treasurer Collector, she did speak against voting in the budget by department line items. She felt we should stay with tradition and vote salaries and expenses separately. No motion was made. Moderator thanked Sarah for her personal and professional opinion.

#123 – Town Administrator. Resident Dave Reid wanted clarification on how salaries were calculated. He noted first with the Town Administrator, and continued throughout the report; some were calculated using 52.2 weeks and others with 52 weeks. He solely wanted a town meeting acknowledgement and hoped the FinCom would figure out a way to best handle the differences in the numbers. BMAG spoke that a thorough review would be done and corrections would be made where necessary. Moderator added that this seemed like a technical nature.

#132 – Reserve Fund. Resident Michelle Bailey questioned why a lower amount was showing for FY13 and $150,000 was budgeted for FY14. BMAG spoke that the actual was used for FY13 in preparing the budget report, but in past years, $150,000 was the normal amount set aside in the budget.

#141 – Assessors. Resident Tom Tanous, and Elected Assessor spoke saying the salaries were not consistent with other department salaries. No longevity pay was added for the Chief Assessor and the Assistant. Mr. Tanous made a motion to add $779.00 to the final budget. Motion moved, seconded, and passed.

#145 – Finance Director. Resident Sarah Johnson spoke again. She indicated that she was going to make a motion to move money within the budget in order to fund a Finance Director. However, after speaking with the Moderator, she felt like she would be "out of order" in doing so, since the budget was being voted on as a whole. Moderator corrected Mrs. Johnson by saying she was free to make any motion, but would have to do so to the entire departmental budget, not just to the salary line. No motion was made.

#160 – Minutes Clerk. Resident Michelle Bailey indicated this is the only staff position in town that did not receive a salary increase. Mrs. Bailey made a motion that $100.00 be added to Minutes Clerk Salary. Motion moved and second. Passed.

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Annual Town Meeting
Saturday, April 6, 2013

CERTIFICATION OF VOTE

ARTICLE 1: Budget Appropriations (Cont'd)

#195 – Town Report. Resident Susan Mehlin question as to why the Annual Report was not delivered along with the Warrant as has been done in past years. Interim Town Administrator spoke on behalf of her question in saying since the Town Meeting had been moved up a month earlier, the Annual Report was not ready at the same time as the warrant, and since there is a MA General Law that dictates when the Warrant is delivered to the voters, it was delivered without the report in order to make the deadline.

#220 – Fire Department. Resident Dave Reid questioned if the "training salary" was moved into "Salaries". Fire Chief Bob Blanchard confirmed that is what happened for the FY14 budget.

#491 – Cemetery. Cemetery Commissioner and resident Bryant Barnard indicated that there are no funds currently in any cemetery account that could afford for $10,000 to be transferred into Highway. If $10,000 was not put into Highway from Cemetery funds, there would be a technical issue of not having a balanced budget. A motion was made to delete the Cemetery source of funds from the Article. This motion did not pass, moderator called it two to one. FinCom Chair Michael Lucy assured Dr. Barnard this situation would be better reviewed going forward.

#541 – Council on Aging. Barbara Locke inquired about future of the COA and the Van program, since rumors are circulating about Hamilton pulling out of the van service and hiring their own Director full time. Chair Martins confirmed Hamilton is going with a full time Director effective July 1st, and they are also looking to outsource their van transportation. This was also confirmed by Town Manager Michael Lombardo. Michael Lombardo also expressed should Wenham not be able to do something by July 1st with their current transportation services for seniors, Hamilton will honor their contract and pay Wenham through November 2013. Resident Sarah Johnson raised the question since revenues from Hamilton were projected on the Budget Summary Analysis, how would this be handled going forward as far as setting the tax rate. Chair Martins indicated they used the best information they had at the time of preparing the budget, and this source of revenue as well as others would be watched closely going forward into FY14, and the BOS will work closely with the FinCom.

#620 – Library. Michelle Bailey indicated she is concerned if Hamilton will be paying their share on the joint program. Michael Lombardo, Town Manager for Hamilton indicated that Hamilton voted at their Annual Town Meeting a number they are comfortable with at the moment, and if needed, they can/will adjust at their Fall Town Meeting.

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Annual Town Meeting
Saturday, April 6, 2013

CERTIFICATION OF VOTE

ARTICLE 1: Budget Appropriations (Cont'd)

#914 – 5230 – Employee Benefits / Merit Adjustment. John Clemenzi questioned if this was in the best interest to have this money at the discretion of the Board of Selectmen. He reminded residents this was tried back in 2010, and the residents at that Special Town Meeting voted not in favor of having such a fund available for the Selectmen to use, without a check and balance from either a Town Meeting Vote, or Fincom. Interim Town Administrator Mark Andrews spoke on behalf of this. He indicated this money ($50,000) was a good faith in collective bargaining. He indicated with this money, they could have more of leverage at the bargaining table. Motion was made to move $50,000 from "Merit Adjustment" to Reserve Funds. Moderator Paul Weaver declared motion passed with a comfort majority in favor.

As Town Meeting was getting ready to vote on Article 1, resident Scott Byer pointed out that the motion contained a typo. Motion should read "for recommendation at the Annual Town Meeting on April 6, 2013 instead of 2014. Correction made. Town Clerk also pointed out to Moderator that before the vote could take place, $15,131, 132 needed to be changed to $15,143,011. This change reflects the $779.00 change made by Tom Tanous to the Assessors salary line, and the $100.00 change in Minutes Clerk salary as suggested by Michelle Bailey.

Total Voters: 2,871
Quorum: 5% = 144
Voter Cards

By a show of voter cards, Article 1 passed 4 to 1, called by the Moderator, Paul Weaver.

ATTEST: Trudy L Reid
Trudy L. Reid
Town Clerk

v1.13 Town Meeting
All FY 2014 salaries listed are based on a 52.2 week year

ITEM NO.	ITEM	Actual 7/1/2008 6/30/2009	Actual 7/1/2009 6/30/2010	Actual 7/1/2010 6/30/2011	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Finance Committee Recommedation 7/1/2013 6/30/2014	Town Meeting Vote 7/1/2013 6/30/2014
	GENERAL GOVERNMENT							
114	**MODERATOR**							
114-5200	EXPENSES	0	0	0	0	50	50	50
122	**SELECTMEN**							
122-5100	SALARIES	10,812	10,812	10,812	10,812	10,812	10,812	
	(Chairman @ $4,266/year, 2 Members @ $3,273/year)							
122-5200	EXPENSES	1,782	2,184	619	1,425	2,000	2,000	
	TOTAL - SELECTMEN	12,594	12,996	11,431	12,237	12,812	12,812	12,812
123	**TOWN ADMINISTRATOR**							
123-5100	SALARY (@ $100,365/year)	93,456	93,458	93,463	99,487	100,000	100,385	
123-5200	EXPENSES	2,479	1,947	327	615	2,500	2,500	
	TOTAL - TOWN ADMINISTRATOR	95,935	95,405	93,790	100,102	102,500	102,885	102,885
131	**FINANCE & ADVISORY COMMITTEE**							
131-5200	EXPENSES	247	217	152	152	250	250	250
132	**RESERVE FUND MGL C.40, S.6**							
132-5700	RESERVE FUND	147,319	146,378	139,613	141,407	77,874	150,000	200,000
135	**TOWN ACCOUNTANT**							
135-5100	SALARY & WAGES	44,334	48,575	52,029	51,800	53,040	54,035	
	(Town Acct. @ $54,035/year)							
135-5200	EXPENSES	1,930	2,632	5,279	2,494	2,700	2,700	
	TOTAL - TOWN ACCOUNTANT	46,264	51,207	57,308	54,294	55,740	56,735	56,735
139	**MUNICIPAL AUDIT**							
139-5300	CONTRACT SERVICES - Municipal Audit	18,000	18,000	18,000	18,000	20,000	22,000	22,000
141	**ASSESSORS**							
141-5100	SALARY & WAGES	76,514	76,928	78,531	78,520	79,329	80,507	81,286
	(Chief Assessor @ $61,927/year)							
	(Asst Assessor @ $18,580/year)							
141-5200	EXPENSES	8,007	8,724	8,404	9,533	10,574	10,574	10,574
	TOTAL - ASSESSORS	84,521	85,652	86,935	88,053	89,903	91,081 H	91,860
145	**FINANCE DIRECTOR, TREASURER / COLLECTOR**							
145-5100	SALARY & WAGES	106,964	91,883	84,625	98,579	119,000	50,151	
	(Treas. / Coll. @ $23,842/year for 18 hour week)							
	(2 Treas/Coll Clerks @ $13,155/year for 19 hours each)							
145-5200	EXPENSES	12,051	8,628	4,821	8,608	21,075	25,875	
145-5200	TAX TITLE	597	870	0	2,205	0	0	
145-5300	GASB 45 ACTUARIAL STUDY	0	4,370	0		0	0	
145-5300	CONTRACT SERVICES	12,029	21,140	31,282	56,825	15,700	55,000	
145-5300	(Finance Director Contract Services @ $55,000)							
	TOTAL - FINANCE DIRECTOR TREASURER/COLLECTOR	131,641	126,891	120,728	166,218	155,775	131,026	131,026
151	**TOWN COUNSEL / LEGAL**							
151-5200	EXPENSES	0	0	0		0	0	
151-5210	CONTRACT SERVICES - RETAINER	11,650	7,000	7,000	7,000	7,000	7,000	
151-5220	CONTRACT SERVICES - OUTSIDE COUNSEL	85,398	56,966	32,808	17,330	15,000	15,000	
	TOTAL - TOWN COUNSEL/LEGAL	97,048	63,966	39,808	24,330	22,000	22,000	22,000

v1.13 Town Meeting
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155	INFORMATION TECHNOLOGY	0	0	0	0	0	0	
155-5100	SALARY & WAGES	20,511	18,610	14,426	16,372	21,900	22,050	
155-5200	EXPENSES	46,703	41,156	38,271	42,045	41,746	40,496	
155-5300	CONTRACT SERVICES	736	3,252	252	4,089	4,050	5,150	
155-5700	OTHER (GIS Programs; Web Page Host)	4,448	0	0		5,000	8,000	
155-5800	CAPITAL	71,398	63,018	52,949	62,506	72,696	75,696	75,696
	TOTAL - INFORMATION TECHNOLOGY							
160	TOWN HALL	98,035	98,770	66,354	41,354	40,290	41,052	41,052
160-5100	SALARY & WAGES							
	(Admin. Asst. @ $41,052/year)	80,221	38,986	42,200	57,771	48,469	47,000	47,000
160-5200	EXPENSES							
160-5300	CONTRACT SERVICES	3,300	2,900	2,600	5,700	4,500	4,500	4,600
160-5310	Minutes Clerk & Grant Writer	25,000	33,323	0	0	0	0	
160-5320	Cleaning Service	206,556	173,959	111,154	104,825	91,259	92,552	92,652
	TOTAL - TOWN HALL							
161	TOWN CLERK	46,066	66,834	42,366	43,994	44,440	46,583	
161-5100	SALARY							
	(Town Clerk @ $43,583/year)							
	(Asst. Town Clerk/office coverage @ $3,000/year)	291	2,547	2,415	2,599	1,960	3,060	
161-5200	EXPENSES	46,357	69,381	44,781	46,593	46,400	49,643	49,643
	TOTAL - TOWN CLERK							
162	ELECTIONS & REGISTRATION	2,950	3,212	150	150	153	156	
162-5100	WAGES	18,025	11,854	10,403	6,734	14,475	8,425	
162-5200	EXPENSES	20,975	15,066	10,553	6,884	14,628	8,581	8,581
	TOTAL - ELECTIONS AND REGISTRATION							
170	PERMITTING - LAND USE	0	0	0	46,801	65,646	66,240	
170-5100	SALARY & WAGES							
	(Permitting Coordinator @ $31,478/year)							
	(Cons. & Planning Coordinator @ $34,762/year)	0	0	0	2,012	2,645	2,645	
171-5200	EXPENSES - Conservation	0	0	0	213	500	500	
175-5200	EXPENSES - Planning	0	0	0		500	500	
176-5300	EXPENSES - Board of Appeals	0	0	0	51,026	69,291	69,885	69,885
	TOTAL - PERMITTING & LAND USE							
171	CONSERVATION COMMISSION (moved to 170 Permitting - Land Use)	21,965	20,983	22,546	0	0	0	
171-5100	WAGES	3,759	3,975	1,326	0	0	0	
171-5200	EXPENSES	25,724	24,958	23,872	0	0	0	0
	TOTAL - CONSERVATION COMMISSION							

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176	**PLANNING BOARD** (moved to 170 Permitting - Land Use)							
176-5100	WAGES (Stipend - Clerk)	1,545	1,545	0	0	0	0	
176-5200	EXPENSES	0	433	483	0	0	0	
	TOTAL - PLANNING BOARD	1,545	1,978	483	0	0	0	0
178	**BOARD OF APPEALS** (moved to 170 Permitting - Land Use)							
178-5100	WAGES (Stipend - Clerk)	515	101	0	0	0	0	
178-5200	EXPENSES	0	150	189	0	0	0	
	TOTAL - BOARD OF APPEALS	515	251	189	0	0	0	0
192	**BUILDING & GROUNDS MAINTENANCE**							
192-5100	SALARIES & WAGES (Facilities Maint. Coordinator @ $27,281/yr - other 1/2 pd by Hamilton) (Carpenter/Painter @ $54,083/yr. Works for Hamilton and WHRSD. Most of salary recouped via cross billing) (Summer Help - 2 workers @ $20p/hr at 40 hrs p/week for 10 weeks)	0	0	26,121	82,013	67,357	97,324	
192-5200	EXPENSES	0	0	21,874	31,565	29,997	30,087	
192-5300	CONTRACT SERVICE	0	0	29,834	32,846	33,000	33,000	
192-5800	CAPITAL	0	0	0	5,250	22,000	0	
	TOTAL - BUILDING & GROUNDS MAINTENANCE	0	0	76,829	131,665	152,354	160,411	160,411
195	**TOWN REPORT**							
195-5200	EXPENSES	6,975	5,000	4,190	3,764	3,000	4,000 H	4,000
198	**SENIOR CENTER**							
198-5200	EXPENSES	4,000	2,970	2,482	2,173	3,500	3,500	
198-5310	CAPITAL	0	0	0	0	0	10,000	
	TOTAL - SENIOR CENTER	4,000	2,970	2,482	2,173	3,500	13,500	13,500
199	**IRON RAIL PROPERTY**							
199-5100	SALARY & WAGES	0	6,223	6,146	5,901	6,725	6,826	
199-5200	EXPENSES	22,407	24,515	27,360	24,138	28,800	28,800	
199-5300	CONTRACT SERVICE	16,004	6,305	6,385	6,247	10,700	10,700	
199-5800	CAPITAL	2,880	0	0	0	0	21,000	
	TOTAL - IRON RAIL PROPERTY	41,291	37,043	39,891	36,286	46,225	67,326	67,326
	TOTAL GENERAL GOVERNMENT	1,058,905	994,336	935,138	1,050,504	1,036,057	1,130,433	1,181,312

v1.13 Town Meeting
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	PROTECTION OF PERSONS AND PROPERTY							
210	**POLICE**							
210-5100	SALARIES & WAGES	882,608	868,930	879,250	939,938	951,090	985,335	
	(Chief @ $102,908/year)							
210-5200	EXPENSES	88,264	54,617	57,527	53,876	67,064	67,064	
210-5800	CAPITAL	31,443	1,345	32,985	24,038	73,492	65,600	
	TOTAL - POLICE	1,002,315	924,892	969,762	1,017,852	1,091,646	1,117,999	1,117,999
215	**POLICE STATION**							
215-5200	EXPENSES	27,405	25,018	18,480	24,469	25,807	28,642	28,642
220	**FIRE**							
220-5100	SALARIES & STIPENDS	172,967	175,867	177,702	182,821	191,916	312,183	
	(Chief @ $90,000 per year)							
220-5110	ON-CALL WAGES	174,902	198,389	201,132	200,911	202,650	208,452	
220-5200	EXPENSES	62,117	44,195	56,069	48,183	47,700	61,100	
220-5700	TRAINING (Wages & Expenses)	38,860	28,460	37,075	32,309	44,772	0	
220-5800	CAPITAL	16,184	0	16,900	15,500	22,000	37,950	
	TOTAL - FIRE	465,030	447,211	487,878	479,724	509,038	619,685 H	619,685
225	**FIRE STATION**							
225-5200	EXPENSES	20,052	20,925	22,703	13,631	24,648	24,648	24,648
231	**AMBULANCE SERVICE**							
231-5300	CONTRACT SERVICES	48,980	30,365	0	0	0	0	0
240	**PERMITTING - INSPECTIONAL SERVICES**							
240-5100	SALARIES & WAGES	0	0	0	33,901	35,728	36,264	
	(Building Inspector @ $18,921/year)							
	(Asst. Building Inspector @ $1,657/year)							
	(Plumbing Inspector @ $4,480/year)							
	(Electrical Inspector @ $11,206/year)							
240-5200	EXPENSES (Building, Plumbing & Electrical)	0	0	0	731	1,100	1,100	
	TOTAL - PERMITTING - INSPECTIONAL SERVICES	0	0	0	34,632	36,828	37,364	37,364
241	**BUILDING INSPECTOR** (moved to 240 Permitting - Inspectional Serv.)							
241-5100	SALARY	19,876	18,140	18,240	0	0	0	
241-5200	EXPENSES	35	247	168	0	0	0	
	TOTAL - BUILDING INSPECTOR	19,911	18,387	18,408	0	0	0	0
243	**PLUMBING & GAS INSPECTOR** (moved to 240 Permitting - Inspectional Serv.)							
243-5100	SALARY	4,327	4,219	4,219	0	0	0	
243-5200	EXPENSES	150	150	193	0	0	0	
	TOTAL - PLUMBING & GAS INSPECTOR	4,477	4,369	4,412	0	0	0	0

v1.13 Town Meeting
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246	ELECTRICAL INSPECTOR (moved to 240 Permitting - Inspectional Serv.)							
246-5100	SALARY & WAGES	10,799	11,031	10,800	0	0	0	
246-5200	EXPENSES	450	231	136	0	0	0	
	TOTAL - ELECTRICAL INSPECTOR	11,249	11,262	10,936	0	0	0	0
249	MUNICIPAL FIRE ALARM SYSTEMS							
249-5200	EXPENSES	0	0	0		500	500	
249-5300	CONTRACT SERVICE	0	254	0	682	1,500	1,500	
	TOTAL - MUNICIPAL FIRE ALARM SYSTEMS	0	254	0	682	2,000	2,000	2,000
291	EMERGENCY MANAGEMENT SERVICE							
291-5200	EXPENSES	2,898	3,300	3,300	3,300	3,300	6,300	
291-5810	Retrofit Elementary School	0	1,363	0	0	0	0	
	TOTAL - EMERGENCY MANAGEMENT SERVICE	2,898	4,663	3,300	3,300	3,300	6,300	6,300
292	ANIMAL CONTROL							
292-5100	SALARIES	12,981	12,981	12,981	12,416	13,241	13,440	
	(Animal Control Officer @ $7,014/year)							
	(Deer Officer @ $2,450/year)							
	(Beaver Control @ $3,199/year)							
	(Indigenous Animals @ $777/year)							
292-5200	EXPENSES	0	224	500	196	750	750	
	TOTAL - ANIMAL CONTROL	12,981	13,205	13,481	12,612	13,991	14,190	14,190
294	TREE WARDEN							
294-5100	SALARY (@ $1,518/year)	1,466	1,466	1,466	1,466	1,496	1,518	
294-5200	EXPENSES	768	2,855	800	1,703	1,800	1,800	
294-5300	CONTRACT SERVCE	20,202	15,251	19,914	17,800	17,000	17,000	
294-5700	OTHER - Tree Planting/Replacement - Spraying	2,301	1,728	0	900	1,500	1,500	
	TOTAL - TREE WARDEN	24,737	21,300	21,980	21,869	21,795	21,818	21,818
299	EMERGENCY COMMUNICATION CENTER							
299-5200	EXPENSES	176,696	182,120	132,667	125,301	130,831	79,267	79,267
	TOTAL PROTECTION OF PERSONS & PROPERTY	1,810,131	1,702,608	1,704,007	1,699,340	1,859,684	1,951,813	1,951,813

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	SCHOOLS							
310	REGIONAL SCHOOL DISTRICT							
310-5200	ASSESSMENT - Wenham Share (FY 14 base = $6,566,759 plus $601,267 override)	7,024,859	7,260,009	7,546,469	7,333,264	7,065,691	7,168,026	
315	REGIONAL SCHOOL DEBT							
315-5900	PRINCIPAL & INTEREST (1991 School Addition/Repairs)	67,682	68,053	45,487	0	0	0	
315-5910	PRINCIPAL & INTEREST (1997 New Middle School)	262,235	205,476	183,169	242,478	237,812	232,995	
315-5920	PRINCIPAL & INTEREST (2002 Boiler)	47,467	46,627	45,670	43,794	0	0	
	TOTAL - PRINCIPAL & INTEREST	377,384	310,156	274,326	286,272	237,812	232,995	
	TOTAL - HAMILTON/WENHAM REGIONAL SCHOOL DISTRICT	7,402,243	7,570,165	7,820,795	7,619,536	7,303,503	7,401,021	7,401,021
320	REGIONAL VOCATIONAL SCHOOL DISTRICT							
320-5200	ASSESSMENT - Wenham Share	33,564	34,624	50,223	89,988	78,555	124,668	
320-5910	INTEREST - New Regional Technical School Building						13,881	
	TOTAL - REGIONAL VOCATIONAL SCHOOL DISTRICT	33,564	34,624	50,223	89,988	78,555	138,549	138,549
	TOTAL EDUCATION	7,435,807	7,604,789	7,871,018	7,709,524	7,382,058	7,539,570	7,539,570
	DEPARTMENT OF PUBLIC WORKS							
422	HIGHWAY DEPARTMENT							
422-5100	SALARIES & WAGES (DPW Director @ $85,883/year) (Foreman @ $72,471/yr) (5 Other positions at average @ $47,527/year) (Loose Leaf pick-up @ $35,000/yr)	455,535	428,206	434,571	454,314	499,749	512,094	
422-5200	EXPENSES	26,505	27,749	24,816	24,266	30,900	98,044	
422-5700	STREET MAINTENANCE EXPENSE (Inc. Catch Basins)	75,277	44,988	61,987	67,144	67,144	0	
422-5800	CAPITAL	99,576	55,955	0	0	67,000	56,600	
	TOTAL - HIGHWAY DEPARTMENT	656,893	556,898	521,374	545,724	664,793	666,738	666,738
423	SNOW REMOVAL							
423-5100	WAGES	43,514	36,050	36,050	36,050	36,050	36,050	
423-5200	EXPENSES	115,817	81,356	104,477	12,988	70,000	70,000	
423-5800	CAPITAL	0	0	0	0	0	0	
	TOTAL - SNOW REMOVAL	159,331	117,406	140,527	49,038	106,050	106,050	106,050
424	STREET LIGHTING							
424-5200	EXPENSES	50,098	41,525	43,583	40,353	39,942	42,000	42,000
429	VEHICLE MAINTENANCE							
429-5200	EXPENSES	47,795	48,304	49,773	48,695	53,800	61,800	61,800
433	REFUSE COLLECTION AND DISPOSAL							
433-5300	EXPENSES	235,020	213,690	219,991	225,810	258,548	261,648	261,648

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491	CEMETERY							
491-5100	SALARIES & WAGES - Burial Agent	1,617	3,200	3,200	3,200	3,264	3,312	
491-5200	EXPENSES	6,192	5,766	5,795	2,073	3,500	3,500	
491-5300	CONTRACT SERVICE - BURIALS	0	5,000	0				
491-5700	OTHER - MEMORIAL DAY EXPENSE	500	500	500	500	500	500	
491-5710	OTHER - VETERAN'S GRAVES EXPENSE	200	200	200	200	200	200	
	TOTAL CEMETARY	8,509	14,666	9,695	5,973	7,464	7,512	7,512
496	GASOLINE & OIL							
495-5200	EXPENSES	75,966	72,925	59,618	86,592	68,500	82,500	82,500
	TOTAL DEPARTMENT OF PUBLIC WORKS	1,233,612	1,085,414	1,044,551	1,001,186	1,199,197	1,228,248	1,228,248
	HEALTH AND HUMAN SERVICES							
510	BOARD OF HEALTH							
510-5100	SALARIES	2,350	2,350	2,230	2,350	4,726	7,025	
	(Inspector of Animals @ $2,230/year, Bd Members @ $40/yr							
510-5200	EXPENSES	2,322	1,940	1,768	3,164	3,650	3,750	
510-5300	CONTRACT SERVICE - Health Agent @ $60/hr	14,850	19,090	17,432	17,182	15,710	16,070	
510-5700	OTHER	2,500	3,992	1,377	2,921	3,300	0	
	TOTAL - BOARD OF HEALTH	22,022	27,372	22,857	25,617	27,386	26,845	26,845
541	COUNCIL ON AGING							
541-5100	SALARIES ($14,423/year @ 14 hrs/wk - COA Grant $8,186)	8,931	8,775	8,917	8,883	10,987	9,761	
	(Outreach Coordinator - $3,526 + grant)							
541-5200	EXPENSES	6,825	7,014	7,799	7,837	7,900	7,900	
	TOTAL - COUNCIL ON AGING	15,756	15,789	16,716	16,720	18,887	17,661	17,661
542	COUNCIL ON AGING VAN							
542-5100	SALARIES	41,232	39,730	37,790	38,991	50,942	56,317	
	Supervisor ($15,533/year @ 14 hrs/wk)							
	Dispatcher & Drivers (@ $11.15-$11.37/hr.)							
542-5200	EXPENSES	9,351	6,828	10,529	7,433	9,800	9,800	
	TOTAL COUNCIL ON AGING VAN	50,583	46,558	48,319	46,424	60,742	66,117	66,117
543	VETERAN'S BENEFITS							
543-5200	EXPENSES	750	8,675	7,977	1,344	3,774	1,776	
543-5210	REGIONAL DISTRICT ASSESSMENT	16,882	18,569	16,202	18,170	21,426	20,000	
	TOTAL VETERAN'S BENEFITS	17,632	27,144	24,179	19,514	25,200	21,776	21,776
	TOTAL HEALTH & HUMAN SERVICES	105,993	116,863	112,071	108,275	132,195	132,399	132,399

v1.13 Town Meeting
All FY 2014 salaries listed are based on a 52.2 week year

ITEM NO.	ITEM		Actual 7/1/2008 6/30/2009	Actual 7/1/2009 6/30/2010	Actual 7/1/2010 6/30/2011	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Finance Committee Recommendation 7/1/2013 6/30/2014	Town Meeting Vote 7/1/2013 6/30/2014
	CULTURE and RECREATION								
620	JOINT LIBRARY								
620-5100	SALARIES & WAGES								
5101	Director		63,006	63,217	63,132	63,132	64,392	65,359	
	Prof Library Generalist/Grants Administrator		0	0	0	0	40,000	40,600	
		Subtotal Administration	63,006	63,217	63,132	63,132	104,392	105,958	
5102	Head Reference		36,327	35,846	35,846	36,921	37,659	38,224	
5103	Circulation / ILL		35,102	35,006	34,478	36,170	36,885	37,439	
5104	Young Adult Librarian		35,331	35,234	35,196	36,395	37,123	37,782	
5105	Childrens		35,319	35,178	35,235	36,280	36,995	37,552	
5106	Circulation		38,946	34,769	34,842	36,298	36,925	37,479	
5107	Administrative Librarian		35,002	34,869	36,268	36,170	36,886	37,439	
5108	Technical Services		46,269	46,108	46,108	47,752	47,679	48,395	
		Subtotal Professional	262,304	257,010	257,991	265,984	270,151	274,410	
5110	Support Staff - 12 Part-time Positions (@ various hrly wages)		70,220	75,589	121,796	106,893	83,962	76,631	
	Clerical Assistance (included in support staff)		12,905	15,158	0				
	Cleaning Service (moved to Maint of Bldg & Grounds)		22,406	22,406	0				
	Custodian (from Custodian to Cleaning Service)		406	0	0				
	2-3 Shelvers - total 20 hrs/wk.		9,793	9,808	0			13,585	
		Subtotal Support	115,730	122,961	121,796	106,893	83,962	90,196	
		Total Salaries	441,040	443,188	442,919	436,009	458,505	470,564	
620-5200	EXPENSES								
5201	Library Books		97,849	98,825	99,359	102,039	102,696	101,956	
5202	Subscriptions & Periodicals		8,950	7,972	8,950	8,950	8,950	8,950	
5204	Technology		37,810	37,418	39,047	39,035	40,176	42,099	
5205	General Supplies		11,194	9,265	10,302	10,616	12,227	12,265	
5206	Memberships, Conference & Travel		786	415	915	816	816	816	
5207	Programs		914	500	500	498	500	500	
5208	Heat & Utilities		50,184	59,419	59,989	44,659	60,250	66,250	
5209	Maintenance of Building & Grounds		18,786	18,820	22,564	39,245	41,183	40,100	
		Total Expenses	227,452	232,634	241,626	245,758	266,998	261,936	
620-5800	CAPITAL		0	0	0	0	7,090	7,500	
	TOTAL LIBRARY		668,492	675,822	684,545	681,766	732,593	740,000	740,000

v1.13 Town Meeting
All FY 2014 salaries listed are based on a 52.2 week year

ITEM NO.	ITEM	Actual 7/1/2008 6/30/2009	Actual 7/1/2009 6/30/2010	Actual 7/1/2010 6/30/2011	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Finance Committee Recommedation 7/1/2013 6/30/2014	Town Meeting Vote 7/1/2013 6/30/2014
640	JOINT RECREATION PROGRAM							
640-5200	OTHER - JT. RECREATION PROGRAM EXPENSE (Includes 10% Administrative Fee to Hamilton)							
	EXPENSES	46,722	46,708	49,948	50,065	63,397	45,994	45,994
650	PARKS DEPARTMENT							
650-5100	WAGES (Gatekeeper)	3,800	3,592	2,836	4,175	3,877	3,877	
650-5200	EXPENSES	3,865	1,636	2,357	1,449	3,050	3,050	
	TOTAL - PARKS DEPARTMENT	7,665	5,228	5,193	5,624	6,927	6,927	6,927
691	HISTORIC DISTRICT COMMISSION							
691-5200	EXPENSES	0	0	0		200	200	200
693	TOWN CLOCK							
693-5100	SALARY (Clockwinder)	1,158	1,158	1,158	772	1,181	0	
693-5200	Expenses (Clock Repair)	0	0	0	0	0	1,181	
	TOTAL - TOWN CLOCK	1,158	1,158	1,158	772	1,181	1,181	1,181
699	BAND							
699-5200	EXPENSES	0	0	0	0	500	500	500
	TOTAL CULTURE AND RECREATION	726,037	728,916	740,644	738,227	804,798	794,802	794,802
	FIXED CHARGES							
911	RETIREMENT							
911-5200	ESSEX REGIONAL RETIREMENT ASSESSMENT	338,730	374,147	394,492	396,782	426,684	464,470	
911-5220	FORMER EMPLOYEE PENSION	2,288	2,288	2,288	5,505	5,800	5,800	
	TOTAL - RETIREMENT	341,018	376,435	396,780	402,288	432,484	470,270	470,270
914	EMPLOYEE BENEFITS							
914-5200	GROUP INSURANCE (Health & Life - Town Share)	548,135	474,663	429,402	428,358	574,042	578,775	578,775
914-5220	UNEMPLOYMENT	0	10,675	86		5,000	5,000	5,000
914-5230	MERIT ADJUSTMENT	0	0	0			50,000	0
914-5710	OTHER - BUY-BACK	18,511	12,148	24,920	3,712	66,027	0	0
		566,646	497,486	454,408	432,070	645,069	633,775 H	583,775
916	FICA / MEDICARE							
916-5200	EXPENSES	38,079	37,508	40,085	42,011	46,000	45,000	46,000
945	GENERAL INSURANCE							
945-5200	EXPENSES	105,970	103,192	105,833	93,465	120,878	113,900	
945-5700	DEDUCTIBLE FUND	1,000	0	0	0	0	0	
		106,970	103,192	105,833	93,465	120,878	113,900	113,900
	TOTAL FIXED CHARGES	1,052,713	1,014,621	997,086	969,832	1,244,431	1,263,945	1,213,945

v1.13 Town Meeting

All FY 2014 salaries listed are based on a 52.2 week year

ITEM NO.	ITEM		Actual 7/1/2008 6/30/2009	Actual 7/1/2009 6/30/2010	Actual 7/1/2010 6/30/2011	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Finance Committee Recommedation 7/1/2013 6/30/2014	Town Meeting Vote 7/1/2013 6/30/2014
	TOWN DEBT - PRINCIPAL & INTEREST								
710	PRINCIPAL								
710-5910-2	PRINCIPAL - FIRE ENGINE (Non-Debt Exclusion)		20,000	20,000	20,000	15,000	15,000	15,000	
710-5910-3	PRINCIPAL - JOINT LIBRARY		70,000	70,000	70,000	75,000	75,000	75,000	
710-5910-4	PRINCIPAL - LIBRARY LEASE/PURCHASE		20,000	20,000	20,000	20,000	20,000	20,000	
710-5910-5	PRINCIPAL - TOWN HALL PROJ ($244,000)		15,000	15,000	15,000	15,000	15,000	15,000	
710-5910-6	PRINCIPAL- TOWN HALL / POLICE PROJECT		225,000	235,000	235,000	230,000	220,000	220,000	
710-5910-7	PRINCIPAL - IRON RAIL BOILER		10,000	10,000	10,000	0	0	0	
710-5910-8	PRINCIPAL - FIRE ENGINE (Quint - Debt Exclusion)		55,000	45,000	45,000	45,000	45,000	45,000	
710-5910-11	PRINCIPAL - Culvert/Drainage Road Repair		0	0	0	41,811	39,000	39,000	
710-5910-12	PRINCIPAL - ESCO		0	0	0	24,000	24,000	24,000	
710-5910-13	PRINCIPAL - HIGHWAY TRACKLESS MACHINE (Loan)		0	0	0	22,000	30,000	30,000	
		Subtotal - Principal	415,000	415,000	415,000	487,811	483,000	483,000	
751	INTEREST								
751-5915-2	INTEREST - FIRE ENGINE (Non-Debt Exclusion)		4,683	3,763	2,923	2,063	1,388	696	
751-5915-3	INTEREST - JOINT LIBRARY		37,258	34,388	31,448	28,438	25,063	21,613	
751-5915-4	INTEREST - LIBRARY LEASE/PURCHASE		9,688	8,868	8,028	7,168	6,268	5,348	
751-5915-5	INTEREST - TOWN HALL PROJ ($244,000)		7,135	6,520	5,890	5,245	4,570	3,890	
751-5915-6	INTEREST - TOWN HALL / POLICE PROJECT		160,248	149,898	139,616	129,735	120,173	110,823	
751-5915-7	INTEREST - IRON RAIL BOILER		1,100	650	213		0		
751-5915-8	INTEREST - FIRE ENGINE (Quint - Debt Exclusion)		16,650	14,400	12,431	10,519	8,607	6,694	
751-5915-9	INTEREST - Culvert/Drainage Road Repair		0	0	12,885	17,096	16,288	15,506	
751-5915-11	INTEREST - ESCO		0	0	3,600	6,960	6,480	6,000	
751-5915-12	INTEREST - HIGHWAY TRACKLESS MACHINE (Loan)		0	0	0	1,706	3,105	2,295	
		Subtotal - Interest	236,662	218,487	217,034	208,928	191,942	172,857	
	TOTAL TOWN DEBT		651,662	633,487	632,034	696,739	674,942	655,857	655,857
	TOTAL GENERAL FUND		14,082,860	13,861,034	14,036,749	13,973,627	14,333,362	14,697,067	14,697,946
450	WATER FUND								
450-5100	SALARIES & WAGES		148,911	143,352	146,053	147,453	146,690	152,532	
	Superintendant @ $74,957 per year								
	primary operator @ $52,900 per year								
	Other wages								
	Commissioner's salaries: $1 @ $2, 2 @ $1								
450-5200	EXPENSES		148,401	117,658	280,110	298,744	267,563	266,533	
450-5300	CONTRACT SERVICES		7,882	3,152	0	0	0	0	
			156,283	120,810	280,110	298,744	267,563	266,533	
450-5800	CAPITAL		100,803	35,000	12,895	15,000	15,000	15,000	
	TOTAL - WATER FUND		405,997	299,162	439,058	461,197	429,253	434,065	434,065
	TOTAL GENERAL/WATER FUND		14,488,857	14,160,196	14,475,807	14,434,824	14,762,615	15,131,132	15,132,011

SUMMARY			
ARTICLE 1 - SALARIES & WAGES	3,243,638	3,362,795	
ARTICLE 1 - TOWN EXPENSES	3,250,398	3,351,260	
ARTICLE 1 - TOWN DEBT SERVICE (GENERAL FUND)	674,942	655,857	
ARTICLE 1 - H W REG SCHOOL EXPENSES	7,065,691	7,168,026	
ARTICLE 1 - H W REG SCHOOL OVER ASSESSED	0	0	
ARTICLE 1 - SCHOOL DEBT	237,612	232,995	
ARTICLE 1 - REG VOCATIONAL SCHOOL EXPENSES	78,555	124,668	
ARTICLE 1 - REG VOCATIONAL SCHOOL DEBT	0	13,881	
ARTICLE 1 - CAPITAL	211,582	221,650	
	14,762,615	15,131,132	15,132,011

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Annual Town Meeting
Saturday, April 6, 2013

CERTIFICATION OF VOTE

ARTICLE 2: H-W Building Maintenance Revolving Fund

To see if the Town will vote to authorize a revolving fund pursuant to M.G.L., chpt. 44, sec. 53 E1/2 for the following department for the specific purposes outlined below for Fiscal year beginning July 1, 2013 and ending June 30, 2014:

A. H-W Building Maintenance
Fees and reimbursements from the Town of Hamilton and the HWRSD for the purpose of purchasing supplies, services, equipment, and miscellaneous expenses related to building maintenance; to be expended by the DPW; not to exceed $20,000 during fiscal year 2014. Or take any other action relative thereto.

B. H-W Grounds Maintenance
Fees and reimbursements from the Town of Hamilton and the HWRSD for the purpose of purchasing supplies, services, equipment, and miscellaneous expenses related to grounds maintenance; to be expended by the DPW; not to exceed $20,000 during fiscal year 2014. Or take any other action relative thereto.

The Finance and Advisory Committee recommends favorable action.
The Board of Selectmen recommends favorable action.

MOTION: ***[MAJORITY VOTE REQUIRED]***

THE BOARD OF SELECTMEN MOVES THAT THE TOWN VOTE TO AUTHORIZE A REVOLVING FUND PURSUANT TO MGL CHAPTER 44, SECTION 53 E1/2, FOR THE FOLLOWING DEPARTMENT FOR THE SPECIFIC PURPOSES OUTLINED BELOW FOR THE FISCAL YEAR BEGINNING JULY 1, 2013 AND ENDING JUNE 30, 2014 (FY 2014):
A. H-W BUILDING MAINTENANCE

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Annual Town Meeting
Saturday, April 6, 2013

CERTIFICATION OF VOTE

ARTICLE 2: **H-W Building Maintenance Revolving Fund (Cont'd)**

FEES AND REIMBURSEMENTS FROM THE TOWN OF HAMILTON AND THE HWRSD FOR THE PURPOSES OF PURCHASING SUPPLIES, SERVICES, EQUIPMENT, AND MISCELLANEOUS EXPENSES RELATED TO BUILDING MAINTENANCE; TO BE EXPENDED BY THE DPW; NOT TO EXCEED $20,000 DURING FISCAL YEAR 2014.

B. H-W GROUNDS MAINTENANCE

FEES AND REIMBURSEMENTS FROM THE TOWN OF HAMILTON AND THE HWRSD FOR THE PURPOSES OF PURCHASING SUPPLIES, SERVICES, EQUIPMENT, AND MISCELLANEOUS EXPENSES RELATED TO GROUNDS MAINTENANCE; TO BE EXPENDED BY THE DPW; NOT TO EXCEED $20,000 DURING FISCAL YEAR 2014.

Article 2 Motion was moved by Hilliard Ebling, Finance and Advisory Committee that the town votes to approve the Article 2 motion in the form as presented on Power Point at Town Meeting.

It was confirmed that the revolving fund can only spend up to $20,000. A question was asked as to whether or not there was an inter-municipal agreement with the H-W Regional School District. Interim Town Administrator spoke on this. He indicated that currently the contract has been extended, and they are working on a draft for a new contract.

Total Voters: 2,871
Quorum: 5% = 144
Voter Cards

By a show of voter cards, Moderator Paul Weaver declared Article 2 passed unanimously.

ATTEST: Trudy L Reid
Trudy L. Reid
Town Clerk

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Annual Town Meeting
Saturday, April 6, 2013

CERTIFICATION OF VOTE

ARTICLE 3: Emergency Service Cost Reimbursement

To see if the Town will vote to recover the costs of providing emergency Fire Department response services for motor vehicle accident(s) and hazardous materials releases from the parties responsible; to authorize the Selectmen to adopt regulations to define the nature and method of assessment of such costs, including all direct and indirect costs associated with rendering and collecting for emergency services rendered, and establish fees therefore; and to authorize the Selectmen and/or Wenham Fire Department, ~~directly or indirectly through a third party billing service,~~ to demand, recoup and or collect such costs from responsible individuals, business entities and/or insurance carriers that have provided insurance coverage applicable to such emergency services, or take any other actions thereon.

The Finance and Advisory Committee recommends favorable action.
The Board of Selectmen recommends favorable action.

MOTION: *[MAJORITY VOTE REQUIRED]*

THE FINANCE & ADVISORY COMMITTEE MOVES THAT THE TOWN VOTE TO RECOVER THE COSTS OF PROVIDING EMERGENCY FIRE DEPARTMENT RESPONSE SERVICES FOR MOTOR VEHICLE ACCIDENT(S) AND HAZARDOUS MATERIALS RELEASES FROM THE PARTIES RESPONSIBLE, AND FOR THIS PURPOSE TO ACCEPT THE PROVISIONS OF MG LAWS CHAPTER 40 SECTION 22F; FURTHERMORE TO AUTHORIZE THE BOARD OF SELECTMEN TO ADOPT REGULATIONS TO DEFINE THE NATURE AND METHOD OF ASSESSMENT OF SUCH COSTS, INCLUDING ALL DIRECT AND INDIRECT COSTS ASSOCIATED WITH RENDERING AND COLLECTING FOR EMERGENCY SERVICES RENDERED, AND ESTABLISH FEES THEREFORE;

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Annual Town Meeting
Saturday, April 6, 2013

CERTIFICATION OF VOTE

ARTICLE 3: **Emergency Service Cost Reimbursement (Cont'd)**

FURTHERMORE TO AUTHORIZE THE SELECTMEN AND/OR WENHAM FIRE DEPARTMENT, DIRECTLY OR INDIRECTLY THROUGH A THIRD PARTY BILLING SERVICE, TO DEMAND, RECOUP AND/OR COLLECT SUCH COSTS FROM RESPONSIBLE INDIVIDUALS, BUSINESS ENTITIES AND/OR INSURANCE CARRIERS THAT HAVE PROVIDED INSURANCE COVERAGE APPLICABLE TO SUCH EMERGENCY SERVICES.

Article 3 Motion was moved by Jeff Fotta, Finance and Advisory Committee that the town votes to approve the Article 3 motion in the form as presented on Power Point at Town Meeting.

Total Voters: 2,871
Quorum: 5% = 144
Voter Cards

By a show of voter cards, Moderator Paul Weaver declared Article 3 passed unanimously.

ATTEST: Trudy L. Reid
Trudy L. Reid
Town Clerk

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Annual Town Meeting
Saturday, April 6, 2013

CERTIFICATION OF VOTE

ARTICLE 4: Road Work – Chapter 90 Funding

To vote from available funds, under Chapter 246B on the Acts of 2002, a sum of money for work on Town Roads, subject to conditions detailed by the Massachusetts Highway Department, pursuant to Chapter 30, Section 39M; Chapter 149, Section 44J; and Chapter 149, Section 26-27F; said work to conform to the requirements of the Massachusetts Highway Department.

The Finance and Advisory Committee recommends favorable action.
The Board of Selectmen recommends favorable action.

MOTION: ***[MAJORITY VOTE REQUIRED]***

THE FINANCE AND ADVISORY COMMITTEE MOVES THAT THE TOWN VOTE TO APPROPRIATE FROM AVAILABLE FUNDS UNDER CHAPTER 246B ON THE ACTS OF 2002, THE TOTAL SUM OF FUNDS TO MADE AVAILABLE BY THE COMMONWEALTH OR STATE HIGHWAY DEPARTMENT FOR EXPENDITURE, ESTIMATED TO TOTAL $152,698, FOR WORK ON TOWN ROADS, SUBJECT TO CONDITIONS DETAILED BY THE MASSACHUSETTS HIGHWAY DEPARTMENT, PURSUANT TO CHAPTER 30, SECTION 39M; CHAPTER 149, SECTION 44J; CHAPTER 149, SECTION 26-27F; SAID WORK TO CONFORM TO THE REQUIREMENTS OF THE MASSACHUSETTS HIGHWAY DEPARTMENT.

Article 4 Motion was moved by Katherine Mansfield, Finance and Advisory Committee that the town votes to approve the Article 4 motion in the form as presented on Power Point at Town Meeting.

Total Voters: 2,871
Quorum: 5% = 144
Voter Cards

By a show of voter cards, Moderator Paul Weaver declared Article 4 passed unanimously.

ATTEST: Trudy L Reid
Trudy L. Reid, Town Clerk

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Annual Town Meeting
Saturday, April 6, 2013

CERTIFICATION OF VOTE

ARTICLE 5: Cemetery and Other Trust Funds

To accept the Cemetery and other Trust Funds received in FY 2013, as printed in Part I of the Town Report, and on file with the Town Clerk.

~~*The Finance and Advisory Committee recommends favorable action.*~~
The Board of Selectmen recommends favorable action.

MOTION: *[MAJORITY VOTE REQUIRED]*

THE FINANCE AND ADVISORY COMMITTEE MOVES THAT THE TOWN VOTE TO ACCEPT THE CEMETERY AND OTHER TRUST FUNDS RECEIVED IN FY 2013, AS PRINTED IN PART I OF THE TOWN REPORT, AND ON FILE WITH THE TOWN CLERK.

Article 5 Motion was moved by Richard Quinn, Finance and Advisory Committee that the town votes to approve the Article 5 motion in the form as presented on Power Point at Town Meeting.

Total Voters: 2,871
Quorum: 5% = 144
Voter Cards

By a show of voter cards, Moderator Paul Weaver declared Article 5 passed unanimously.

ATTEST: Trudy L. Reid
Trudy L. Reid
Town Clerk

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Annual Town Meeting
Saturday, April 6, 2013

CERTIFICATION OF VOTE

ARTICLE 6: CPA Appropriations

To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2014 Community Preservation budget; to appropriate from the Community Preservation Fund a sum of money to meet the necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2014; and to approve the appropriation to expend or set aside the following amounts as recommended by the Community Preservation Committee: A sum of money for the acquisition, creation and preservation of open space; a sum of money for recreational use; a sum of money for the preservation of historic resources; and a sum of money for the creation, preservation and support of community housing, or take any other action relative thereto.

The Finance and Advisory Committee recommends favorable action.
The Board of Selectmen recommends favorable action.

MOTION: *[MAJORITY VOTE REQUIRED]*

THE COMMITTEE PRESERVATION COMMITTEE MOVES THAT:

A. THE TOWN VOTE TO APPROVE THE FOLLOWING TRANSFERS OF CPA FUNDS:

1. THE SUM OF $144,000 FROM THE "ESTIMATED FY 2014 CPA REVENUE" TRANSFERRED AS FOLLOWS: $48,000 TO THE "FUND BALANCE RESERVED FOR HISTORIC RESOURCES", $48,000 TO THE "FUND BALANCE RESERVED FOR OPEN SPACE", AND $48,000 TO THE "FUND BALANCE RESERVED FOR COMMUNITY HOUSING", FOR THE PURPOSE OF RESERVING A MINIMUM OF 10% OF THE TOTAL FY 2014 CPA REVENUE IN THE AFOREMENTIONED RESERVES;

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Annual Town Meeting
Saturday, April 6, 2013

CERTIFICATION OF VOTE

ARTICLE 6: CPA Appropriations (Cont'd)

2. THE SUM OF $150,000 FROM THE "ESTIMATED FY 2014 CPA REVENUE" TRANSFERRED TO THE "FUND BALANCE FOR HISTORIC RESOURCES" FOR THE PURPOSE OF FUNDING HISTORIC RESOURCE EXPENDITURES;
3. THE SUM OF $125,577 TO BE TRANSFERRED FROM THE "ESTIMATED FY 2014 CPA REVENUE" TO THE CPA BUDGETARY RESERVE; AND

B. THE TOWN VOTES FOR FISCAL YEAR 2014 THE FOLLOWING SUMS TO BE EXPENDED FROM THE INDICATED CPA SOURCES FOR THE FOLLOWING PURPOSES:

1. THE SUM OF $10,000 FOR THE PURPOSE OF PRESERVING TOWN RECORDS THAT ARE PRE-1962...THE FUNDS TO BE TRANSFERRED FROM ESTIMATED FY 2014 CPA REVENUES
2. THE SUM OF $168,415 FOR THE PURPOSE OF PAYING DEBT SERVICE FOR FY 2014 ON THE $2,151,421 SUPPLEMENTAL BORROWING UNDER MASSACHUSETTS GENERAL LAWS, CHAPTER 44 AND 44B FOR THE REHABILITATION OF THE 153 YEAR OLD WENHAM TOWN HALL BUILDING LOCATED AT 138 MAIN STREET IN ACCORDANCE WITH THE PLANS DEVELOPED AND ADMINISTRATED BY THE WENHAM TOWN HALL AND POLICE STATION BUILDING COMMITTEE, THE FUNDS TO BE TRANSFERRED FROM THE FUND BALANCE RESERVED FOR HISTORIC RESOURCES.

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Annual Town Meeting
Saturday, April 6, 2013

CERTIFICATION OF VOTE

ARTICLE 6: CPA Appropriations (Cont'd)

3. THE SUM OF $20,000 FOR THE PURPOSE OF HISTORIC PRESERVATION OF THE COMMUNITY HOUSE'S CUPOLA AND ROOF. THE FUNDS TO BE TRANSFERRED FROM ESTIMATED FY 2014 CPA REVENUES.
4. THE SUM OF $10,000 FOR THE PURPOSE OF RECREATION TO PURCHASE LANDSCAPING MATERIALS FOR THE WAR MEMORIAL...THE FUNDS TO BE TRANSFERRED FROM ESTIMATED FY 2014 CPA REVENUES.
5. THE SUM OF $6,000 FOR THE PURPOSE OF ADMINISTRATIVE EXPENSES FOR USE BY THE COMMUNITY PRESERVATION COMMITTEE...THE FUNDS TO BE TRANSFERRED FROM ESTIMATED FY 2014 CPA REVENUES.

Article 6 Motion was moved by Gregory Heppner, Chair of Community Preservation Committee that the town votes to approve the Article 6 motion in the form as presented on Power Point at Town Meeting. Mr. Moderator suggested all grants be voted together as one vote unless someone felt they should be separated. No objections for one vote from the audience. At the request of a resident, Moderator Weaver also gave a brief description of the motion for those that could not see the screen.

Total Voters: 2,871
Quorum: 5% = 144
Voter Cards

By a show of voter cards, Moderator Paul Weaver declared Article 6 passed favorably, with one in opposition.

ATTEST: Trudy L Reid
Trudy L. Reid
Town Clerk

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Annual Town Meeting
Saturday, April 6, 2013

CERTIFICATION OF VOTE

ARTICLE 7: Conversion of Town Clerk to an Appointed Town Office

To see if the Town will vote, pursuant to MGL Chapter 41, Section 1B, to make the office of Town Clerk a position appointed by the Board of Selectmen, provided that approval of this article is accepted by vote of a majority of the voters at the 2013 Annual Town Election on April 11, 2013, on the following ballot question: Shall the town vote to have its elected Town Clerk become an appointed office of the town? Yes___ No ___.

The Finance and Advisory Committee position is not required.
The Board of Selectmen recommends favorable action.

MOTION: ***[MAJORITY VOTE REQUIRED]***

THE BOARD OF SELECTMEN MOVES THAT THE TOWN VOTE TO COMMIT ARTICLE 7 BACK TO THE TOWN GOVERNMENT STUDY COMMITTEE, FOR A FURTHER REPORT AT FUTURE SPECIAL OR ANNUAL TOWN MEETING.

Article 7 motion was moved by Molly Martins, Chair of Board of Selectman to commit Article 7 back to the Town Government Study Committee for further report at a future special or annual town meeting.

Total Voters: 2,871
Quorum: 5% = 144
Voter Cards

By a show of voter cards, Moderator Paul Weaver declared Article 7 passed over unanimously. The Moderator asked that all questions / comments be saved until after the brief presentation by Eric Lustig, Chairman of the Government Study Committee.

ATTEST: Trudy L Reid
Trudy L. Reid
Town Clerk

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Annual Town Meeting
Saturday, April 6, 2013

CERTIFICATION OF VOTE

ARTICLE 8: Conversion of Tree Warden to an Appointed Town Office

To see if the Town will vote, pursuant to MGL Chapter 41, Section 1B, to make the office of Tree Warden a position appointed by the Board of Selectmen, provided that approval of this article is accepted by vote of a majority of the voters at the 2013 Annual Town Election on April 11, 2013, on the following ballot question: Shall the town vote to have its elected Tree Warden become an appointed office of the town? Yes___ No ___.

The Finance and Advisory Committee position is not required.
The Board of Selectmen recommends favorable action.

MOTION: *[MAJORITY VOTE REQUIRED]*

THE BOARD OF SELECTMEN MOVES THAT THE TOWN VOTE TO COMMIT ARTICLE 8 BACK TO THE TOWN GOVERNMENT STUDY COMMITTEE, FOR A FURTHER REPORT AT FUTURE SPECIAL OR ANNUAL TOWN MEETING.

Article 8 motion was moved by Molly Martins, Chair of Board of Selectman to commit Article 8 back to the Town Government Study Committee for further report at a future special or annual town meeting.

Total Voters: 2,871
Quorum: 5% – 144
Voter Cards

By a show of voter cards, Moderator Paul Weaver declared Article 8 passed over unanimously.

Government Study Committee Chair Eric Lustig gave a brief presentation on the workings of the group over the last 18 months. At his completion, several residents spok in favor of keeping the Town Clerk's position elected.

ATTEST: Trudy L. Reed
Trudy L. Reid, Town Clerk

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Annual Town Meeting
Saturday, April 6, 2013

CERTIFICATION OF VOTE

ARTICLE 9: Town Clerk – Term Length – Citizen's Petition

To see if the Town of Wenham will vote to change the length of term for position of Town Clerk, from one year to three years, effective with the Annual Town Election, April 2014.

The Finance and Advisory Committee position is not required.
The Board of Selectmen will offer a recommendation at Town Meeting.

MOTION: ***[MAJORITY VOTE REQUIRED]***

MOTION, IF ANY, TO BE PROVIDED BY THE PETITIONER.

Motion read by Tom Tanous - To see if the Town of Wenham will vote to change the length of term of position for Town Clerk, from one year to three years, effective with the Annual Town Election, April 2014.

Total Voters: 2,871
Quorum: 5% = 144
Voter Cards

By a show of voter cards, Moderator Paul Weaver declared Article 9 passed favorably 5 to 1, with several in opposition.

ATTEST: Trudy L. Reid
Trudy L. Reid
Town Clerk

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Annual Town Meeting
Saturday, April 6, 2013

CERTIFICATION OF VOTE

ARTICLE 10: Election of Town Officers

Moderator, one year term; Town Clerk, one year term; Selectman, one position, three year term; Assessor, one position, three year term; Tree Warden, one position, one year term; Planning Board, one position, five year term; Board of Health, one position, three year term; Cemetery Commissioner, one position, three year term; one position for one year-to fill an unexpired term; Water Commissioner, one position, three year term; Hamilton Wenham Regional Library Trustee, one Wenham position, three year term, Wenham Housing Authority, one position, five year term; and three Hamilton Wenham School Committee members for three years or take any other action relative thereto.

Annual Town Election was held Thursday, April 11, 2013. Polling hours were 7:00 AM – 8:00 PM, held at the Wenham Town Hall. Following are the results from this election:

Moderator
Paul Weaver -689

Town Clerk
Trudy Reid - 755

Selectman
Jack Wilhelm - 578

Assessor
Thomas Tanous - 661

Planning Board
David Geikie - 664

Tree Warden
Win Mulry - 681

Board of Health
Andrew Ting - 672

Question: Yes - 450 / No – 237

Cemetery Commissioner (3-year)
Richard Caves – 669

Cemetery Commissioner (Unexpired Term)
Michelle Bailey - 638

Water Commissioner
Ernest Ashley - 675

Wenham Housing Authority
Write – Ins – 87 (48 / Don Luxton – winner)

Hamilton-Wenham Library Trustee
Doris Gallant - 708

H-W Regional School District
Jeanise Bertrand - 344
Deborah Evans - 665
Melissa Moore - 511

ATTEST: Trudy L Reid
Trudy Reid, Town Clerk

TOWN OF WENHAM

MASSACHUSETTS 01984

OFFICE OF THE TOWN CLERK

The following is a certified copy of the vote of the H-W Regional School District Committee taken at the Town of Wenham Annual Town Election held on April 11, 2013 from 7:00 AM - 8:00 PM at the Wenham Town Hall. Total ballots cast were 859.

H-W Regional School District Committee
Vote for three - 3 year term

Blanks	694
Jeanise A. Bertrand	344
Richard L. Boroff	357
Deborah H. Evans	665
Melissa Even Moore	511
Write-ins	4

A TRUE COPY: ATTEST:

Trudy L Reid

Trudy L. Reid
Town Clerk

TOWN OF HAMILTON

TOWN HALL
HAMILTON, MASSACHUSETTS 01936
978-468-5570

April 12, 2013

The following is a certified copy of the vote of the H-W Regional School District Committee taken at the Town of Hamilton Annual Town Election held on April 11, 2013 from 7:00 AM until 8:00 PM at the Winthrop School with 856 ballots cast.

H-W Regional School District Committee

Vote for three for a three year term.

Blanks	550
Jeanise A. Bertrand	**399**
Richard L. Boroff	348
Deborah H. Evans	**670**
Melissa Even Moore	**599**
Write-ins	2

A TRUE COPY: ATTEST:

Jane M. Wetson

Jane M. Wetson, CMMC
Town Clerk

TOWN OF WENHAM

MASSACHUSETTS 01984

OFFICE OF THE TOWN CLERK

CLOSING OF THE April 6, 2013 ANNUAL TOWN MEETING

At a duly posted Selectmen Meeting for May 7, 2013, at 8:06 PM, the Wenham Board of Selectmen asked Moderator Paul D. Weaver to reconvene the April 6, 2013 Annual Town Meeting.

Present: Selectmen Patrick Wilson, Selectman Kenneth Whittaker, and Selectman Jack Wilhelm
Mark Andrews, Interim Town Administrator
Paul D. Weaver, Moderator
Trudy Reid, Town Clerk

Moderator Paul Weaver called the Annual Town Meeting back in session, and asked for a motion to be made in order to adjourn the Saturday, April 6, 2013 Annual Town Meeting. The motion was made by John Clemenzi and it was seconded by Selectman Patrick Wilson.

Moderator Paul Weaver indicated the Annual Election had taken place, and the results were known. He also indicated that no other business had come before town meeting.

The April 6, 2013 Annual Town Meeting was declared unanimously dissolved at 8:09 PM, on May 7, 2013.

ATTEST: Trudy L Reid

Trudy L. Reid
Town Clerk

TOWN OF WENHAM
MASSACHUSETTS 01984

OFFICE OF THE TOWN CLERK
138 Main Street / Wenham, MA 01984
978-468-5520 ext. 1 / treid@wenhamma.gov

PUBLIC NOTICE

Ballots for the Tuesday, April 30, 2013 Special State Primary will be tested on Wednesday, April 24, 2013 at 1:00 PM. This testing will be done at Wenham Town Hall, Town Clerk's office.

Observers welcome.

Trudy L. Reid
Town Clerk

Copies to: Republican Town Committee Chair
Democratic Town Committee Chair

COMMONWEALTH OF MASSACHUSETTS
WILLIAM FRANCIS GALVIN
SECRETARY OF THE COMMONWEALTH

SS.

To the Constables of the Town of Wenham

GREETING:

In the name of the Commonwealth, you are hereby required to notify and warn the inhabitants of said town who are qualified to vote in the Special State Primary to vote at:

Precinct One, Wenham Town Hall
On TUESDAY, THE THIRTIETH DAY OF APRIL 2013, from 7:00 AM to 8:00 PM
for the following purpose:

To cast their votes in the Special State Primary for the candidates of political parties for the following office:

SENATOR IN CONGRESS **FOR THIS COMMONWEALTH**

Hereof fail not and make return of this warrant with your doings thereon at the time and place of said voting.

Given under our hands this 2nd day of April, 2013

Mary B. Martins — Patrick A. Wilson — Kenneth F. Whittaker

Selectman for the TOWN OF WENHAM

And you are hereby directed to serve this warrant by posting attested copies thereof: one at the Wenham Post Office; one at the Wenham Town Hall; one at the Wenham Senior Center and one at the Hamilton-Wenham Public Library at least seven days prior to the meeting aforesaid.

"In pursuance of the above written warrant I have this 15TH day of APRIL, 2013, posted the warrant"

Constable

Warrant must be posted by April 23, 2013, (at least seven days prior to the April 30, 2013 State Primary)

SPECIAL STATE ELECTION - *Official*

April 30, 2013

Town of Wenham

Democratic Party

Blanks - 2
Stephen F. Lynch - 58
Edward J. Markey - 212
Write-Ins - 0

Republican Party

Blanks - 0
Gabriel E. Gomez - 126
Michael J. Sullivan - 60
Daniel B. Winslow - 42
Write-Ins – 0

Total Registered Voters – 2,865
Total Number of Voters – 500
17.45 % Voter Turnout

TOWN OF WENHAM

MASSACHUSETTS 01984

OFFICE OF THE TOWN CLERK
138 Main Street / Wenham, MA 01984
978-468-5520 ext. 1 / treid@wenhamma.gov

PUBLIC NOTICE

Ballots for the Tuesday, June 25, 2013 Special State Election will be tested on Thursday, June 20, 2013 at 11:00 AM. This testing will be done at Wenham Town Hall, Town Clerk's office.

Observers welcome.

Trudy L. Reid
Town Clerk

Copies to: Republican Town Committee Chair
Democratic Town Committee Chair

COMMONWEALTH OF MASSACHUSETTS
WILLIAM FRANCIS GALVIN
SECRETARY OF THE COMMONWEALTH

SS.

To either of the Constables of the of Town of Wenham

GREETING:

In the name of the Commonwealth, you are hereby required to notify and warn the inhabitants of said Town who are qualified to vote in the Special State Election to vote at

Precinct One, Wenham Town Hall
On TUESDAY, THE TWENTY-FIFTH OF JUNE, 2013, from
7:00 A.M. to 8:00 P.M. for the following purpose:

To cast their votes in the Special State Election for the candidates for the following office:

SENATOR IN CONGRESS. . . . . FOR THIS COMMONWEALTH

Hereof fail not and make return of this warrant with your doings thereon at the time and place of said voting.

Given under our hands this 4th day of June, 2013.

Kenneth F. Whittaker

Patrick A. Wilson

John O Wilhelm, Jr.

Selectman for the Town of Wenham

And you are hereby directed to serve this warrant by posting attested copies thereof: one at the Wenham Post Office; one at the Wenham Town Hall; one at the Wenham Senior Center and one at the Hamilton-Wenham Public Library at least seven days prior to the meeting aforesaid.

In pursuance of the above written warrant I have this 7th day of June, 2013 posted the warrant.

Constable

TRUE COPY ATTEST
Trudy L Reed
Town Clerk

*Warrant must be posted no later than June 18th **(seven days prior** to June 25, 2013.)*

Special State Election Results – June 25, 2013 - *Official*
Wenham, MA

SENATOR IN CONGRESS

Gabriel E. Gomez -	545
Edward J. Markley -	409
Richard A Heos -	3
Blanks -	2
	959
Registered Voters =	2856
	33.6%

WARRANT FOR THE SPECIAL TOWN MEETING
WENHAM, MASSACHUSETTS
November 5, 2013

Essex, ss.

To either of the Constables of Wenham, in said County,

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify the inhabitants of said Town qualified to vote in the election and Town affairs to meet in the Perkins Auditorium in the Bessie Buker School in said Town on Tuesday, the fifth of November 2013, at seven-thirty in the evening (7:30 pm), then and there to act on the following articles.

ARTICLE 1: Unpaid Obligations from Prior Fiscal Years

To see if the Town will vote to approve the sum of $1,851.00 as required to pay prior fiscal year's bills; and to raise this appropriation, the Town will vote to transfer the sum of $1,851.00 from Town Hall Expense (Account #01-160-5200-0000);
Or take any action related thereto.

Commentary: *This article seeks payment for four FY 2013 bills that were not submitted before the year-end close for payment.*

Formal Motion: ***I/We move that the Town vote to approve the sum of $1,851.00 as required to pay prior fiscal year's bills; and to raise this appropriation, the Town will vote to transfer the sum of $1,851.00 from Town Hall Expense (Account #01-160-5200-0000)***

Recommendation of the Finance and Advisory Committee: Recommendation will be given at Town Meeting.
Recommendation of the Board of Selectmen: Favorable Action (2-0-0)
Vote needed: Requires a 9/10ths vote per MGL Chapter 44, Section 64

ARTICLE 2: Emergency Communications Center (FY 2014) – Budget Reduction

To see if the Town will vote to reduce the Town of Wenham FY 2014 Budget appropriation Emergency Communications Center –Expense (Account #01-299-5200-0000), approved by the affirmative vote of Article 1, at the April 6, 2013 Spring Annual Town Meeting by $79,267.00; for the purpose of leveling the tax rate;
Or take any other action related thereto.

Commentary: *The Town originally budgeted its' share of the new Essex Regional Emergency Communications Center annual costs as an operational expense in the FY 2014 Town Budget. On September 26, 2013, the Town's cherry sheet distribution estimates were revised, to include this cost as an assessment that would be deducted before cherry sheet revenue was distributed, therefore eliminating the need for a budgeted appropriation. As a result of this action, the Town's overall forecast revenue will be reduced, as will its' expenses, resulting in no overall net change to the FY 2014 anticipated tax rate.*

Formal Motion: ***I/We move that the Town vote to reduce the Town of Wenham FY 2014 Budget appropriation Emergency Communications Center –Expense (Account #01-299-5200-0000), approved by the affirmative vote of Article 1, at the April 6, 2013 Spring Annual Town Meeting by $79,267.00; for the purpose of leveling the tax rate.***

Recommendation of the Finance and Advisory Committee: Recommendation will be given at Town Meeting.
Recommendation of the Board of Selectmen: Favorable Action (2-0-0)
Vote needed: Requires a simple majority

ARTICLE 3: Water Department (FY 2014) – System Improvements

To see if the Town will vote to authorize the transfer of a sum of money, not to exceed $12,055 from the Water Surplus Fund (Account #29-300-3560) to the Water Department Capital Budget (Account #01-450-5800-0000), within the current fiscal year starting July 1, 2013 and ending on June 30, 2014;
Or take any other action related thereto.
Commentary: *The Water Department was required by Massachusetts Department of Environmental Protection to meet certain regulations relative to water chlorination in the Town of Wenham. An additional $2,400 was needed for excavation and $9,655 for engineering was necessary to complete the project. This Article moves $12,055 from water reserves to water department and has no fiscal impact to the taxpayers.*

Formal Motion: ***I/We move that the Town vote to authorize the transfer of a sum of money, not to exceed $12,055 from the Water Surplus Fund (Account #29-300-3560) to the Water Department Capital Budget (Account #01-450-5800-0000), within the current fiscal year starting July 1, 2013 and ending on June 30, 2014.***

Recommendation of the Finance and Advisory Committee: Recommendation will be given at Town Meeting.
Recommendation of the Board of Selectmen: Favorable Action (2-0-0)
Vote needed: Requires a simple majority

ARTICLE 4: Transfer from Assessors Overlay

To see if the Town will vote to authorize the transfer of the sum of $27,467.00, from the 2012 Assessors Overlay account (Account #01-100-1220-2012) to the 2009 Assessors Overlay (Account #01-100-1220-2009) within the current fiscal year starting July 1, 2013 and ending on June 30, 2014, for the purpose of funding a lawful deficit incurred within said account, due to an abatement required by a successful appeal regarding the FY 2009 taxation of telephone poles and wires over public ways.
Or take any other action related thereto.
Commentary: *On March 12, 2012, the Appeals Court overruled an Appellate Tax Board decision that poles and wires owned by a telephone corporation and located over public ways were subject to taxation. As a result, the collected FY 2009 taxes had to be refunded, creating a deficit in the overlay account for that fiscal year. Transferring the amount from another fiscal year's overlay account will offset the 2009 account deficit without raising taxation on the FY 2014 Tax Recapitulation Sheet.*

Formal Motion: ***I/We move that the Town vote to authorize the transfer of the sum of $27,467.00, from the 2012 Assessors Overlay account (Account #01-100-1220-2012) to the 2009 Assessors Overlay (Account #01-100-1220-2009) within the current fiscal year starting July 1, 2013 and ending on June 30, 2014, for the purpose of funding a lawful deficit incurred within said account, due to an abatement required by a successful appeal regarding the FY 2009 taxation of telephone poles and wires over public ways.***

Recommendation of the Finance and Advisory Committee: Recommendation will be given at Town Meeting
Recommendation of the Board of Selectmen: Favorable Action (2-0-0)
Vote needed: Requires a simple majority

ARTICLE 5: Buker School Heating System Project (MSBA Aided Project)

To see if the Town will approve the borrowing authorized by the Hamilton-Wenham Regional School District (the "District"), for the purpose of paying costs of replacing the heating system at the Bessie Buker Elementary School, located at 1 School Street, in Wenham, including the payment of all costs incidental or related thereto (the "Project"), which proposed repair project would materially extend the useful life of the Bessie Buker Elementary School and preserve an asset that otherwise is capable of supporting the required educational program, and for which the District may be eligible for a school construction grant from the Massachusetts School Building Authority ("MSBA"), said amount to be expended at the direction of the School Building Committee. The MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any Project costs the District incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the District and its member municipalities. Any grant that the District may receive from the MSBA for the Project shall not exceed the lesser of (1) the MSBA approved percentage of eligible, approved project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA, or take any other action relative thereto.
Commentary: *To be provided at Town Meeting*

Formal Motion: *I/We move that the Town hereby approves the $600,000 borrowing authorized by the Hamilton-Wenham Regional School District (the "District"), for the purpose of paying costs of replacing the heating system at the Bessie Buker Elementary School, located at 1 School Street, in Wenham, including the payment of all costs incidental or related thereto (the "Project"), which proposed repair project would materially extend the useful life of the Bessie Buker Elementary School and preserve an asset that otherwise is capable of supporting the required educational program, and for which the District may be eligible for a school construction grant from the Massachusetts School Building Authority ("MSBA"), said amount to be expended at the direction of the School Building Committee; that the Town acknowledges that the MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any Project costs the District incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the District and its member municipalities; provided further that any grant that District may receive from the MSBA for the Project shall not exceed the lesser of (1) forty-three percent (43 %) of eligible, approved project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA; provided, however, that the approval of the District's borrowing by this vote shall be subject to and contingent upon an affirmative vote of the Town to exempt its allocable share of the amounts required for the payment of interest and principal on said borrowing from the limitations on taxes imposed by M.G.L. 59, Section 21C (Proposition 2 ½); and that the amount of borrowing authorized by the District shall be reduced by any grant amount set forth in the Project Funding Agreement that may be executed between the District and the MSBA.*

Floor Motion: *I/We move that the Town vote to approve the formal motion for Article #5 as printed in the warrant.*

Recommendation of the Finance and Advisory Committee: Recommendation will be given at Town Meeting.
Recommendation of the Board of Selectmen: Favorable Action (2-0-0)
Vote needed: Requires a 2/3rds majority, followed by majority vote at a special election

ARTICLE 6: Winthrop School Heating System and Windows Project (MSBA Aided Project)

To see if the Town will approve the borrowing authorized by the Hamilton-Wenham Regional School District (the "District"), for the purpose of paying costs of replacing the heating system and windows at the Winthrop Elementary School, located at 325 Bay Road, in South Hamilton, including the payment of all costs incidental or related thereto (the "Project"), which proposed repair project would materially extend the useful life of the Winthrop Elementary School and preserve an asset that otherwise is capable of supporting the required educational program, and for which the District may be eligible for a school construction grant from the Massachusetts School Building Authority ("MSBA"), said amount to be expended at the direction of the School Building Committee. The MSBA's grant program is a non-entitlement, discretionary program

based on need, as determined by the MSBA, and any Project costs the District incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the District and its member municipalities. Any grant that the District may receive from the MSBA for the Project shall not exceed the lesser of (1) the MSBA approved percentage of eligible, approved project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA, or take any other action relative thereto.
Commentary: To be provided at Town Meeting

Formal Motion: *I/We Move that the Town hereby approves the $1,150,000 borrowing authorized by the Hamilton-Wenham Regional School District (the "District"), for the purpose of paying costs of replacing the heating system and windows at the Winthrop Elementary School, located at 325 Bay Road, in South Hamilton, including the payment of all costs incidental or related thereto (the "Project"), which proposed repair project would materially extend the useful life of the Winthrop Elementary School and preserve an asset that otherwise is capable of supporting the required educational program, and for which the District may be eligible for a school construction grant from the Massachusetts School Building Authority ("MSBA"), said amount to be expended at the direction of the School Building Committee; that the Town acknowledges that the MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any Project costs the District incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the District and its member municipalities; provided further that any grant that District may receive from the MSBA for the Project shall not exceed the lesser of (1) forty-three percent (43 %) of eligible, approved project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA; provided, however, that the approval of the District's borrowing by this vote shall be subject to and contingent upon an affirmative vote of the Town to exempt its allocable share of the amounts required for the payment of interest and principal on said borrowing from the limitations on taxes imposed by M.G.L. 59, Section 21C (Proposition 2 ½); and that the amount of borrowing authorized by the District shall be reduced by any grant amount set forth in the Project Funding Agreement that may be executed between the District and the MSBA.*

Floor Motion: *I/We move that the Town vote to approve the formal motion for Article #6 as printed in the warrant.*

Recommendation of the Finance and Advisory Committee: Recommendation will be given at Town Meeting.
Recommendation of the Board of Selectmen: Favorable Action (2-0-0)
Vote needed: Requires a 2/3rds majority, followed by majority vote at a special election.

Article 7: Winthrop School Heating Distribution System Project (Non-MSBA Aided Project)

To see if the Town will approve the borrowing authorized by the Hamilton-Wenham Regional School District (the "District"), for the purpose of paying costs of the installation of a heating distribution system at the Winthrop Elementary School, including the payment of all costs incidental or related thereto, or take any other action relative thereto.
Commentary: To be provided at Town Meeting

Formal Motion: ***I/We move that the Town hereby approves the $875,000 borrowing authorized by the Hamilton-Wenham Regional School District (the "District"), for the purpose of paying costs of the installation of the heating distribution system at the Winthrop Elementary School, including the payment of all costs incidental or related thereto; provided, however, that the approval of the District's borrowing by this vote shall be subject to and contingent upon an affirmative vote of the Town to exempt its allocable share of the amounts required for the payment of interest and principal on said borrowing from the limitations on taxes imposed by M.G.L. 59, Section 21C (Proposition 2 ½).***

Floor Motion: ***I/We move that the Town vote to approve the formal motion for Article #7 as printed in the warrant.***

Recommendation of the Finance and Advisory Committee: Recommendation will be given at Town Meeting.
Recommendation of the Board of Selectmen: Recommendation will be given at Town Meeting.
Vote needed: Requires a 2/3rds majority; followed by majority vote at a special election.

ARTICLE 8: Buker School Fire Suppression System Project (Non-MSBA Aided Project)

To see if the Town will approve the borrowing authorized by the Hamilton-Wenham Regional School District (the "District"), for the purpose of paying costs of the installation of the fire suppression system at the Bessie Buker Elementary School, including the payment of all costs incidental or related thereto, or take any other action relative thereto.
Commentary: To be provided at Town Meeting

Formal Motion: ***Move that the Town hereby approves the $500,000 borrowing authorized by the Hamilton-Wenham Regional School District (the "District"), for the purpose of paying costs of the installation of the fire suppression system at the Bessie Buker Elementary School, including the payment of all costs incidental or related thereto; provided, however, that the approval of the District's borrowing by this vote shall be subject to and contingent upon an affirmative vote of the Town to exempt its allocable share of the amounts required for the payment of interest and principal on said borrowing from the limitations on taxes imposed by M.G.L. 59, Section 21C (Proposition 2 ½).***

Floor Motion: *I/We move that the Town vote to approve the formal motion for Article #8 as printed in the warrant.*

Recommendation of the Finance and Advisory Committee: Recommendation will be given at Town Meeting.
Recommendation of the Board of Selectmen: Recommendation will be given at Town Meeting.
Vote needed: Requires a 2/3rds majority; followed by majority vote at a special election.

ARTICLE 9: **Animal Control Bylaw**

To see if the Town will vote to amend its General Bylaws by deleting Chapter XVIII, " Animal Control Officer Fees", in its entirety, and revising Chapter XXIII, "Canine Control Bylaw", by deleting its present terms entirely and replacing it with a new Chapter XXIII as follows:

"CHAPTER XXIII. ANIMAL CONTROL BYLAW

A. Administration

Section 1: The Board of Selectmen shall annually appoint an Animal Control Officer who shall be responsible for the enforcement of this bylaw and the General Laws relating to the regulation of animals.

Section 2: For purposes of this bylaw and Massachusetts General Laws, Chapter 140, section 157, the Board of Selectmen shall be the Hearing Authority.

B. Animal Control

Section 1: The provisions of M.G.L. c.140 applicable to animal licensing and tagging are hereby incorporated herein.

Section 2: The fee to license an intact male or female dog will be $15.00. The fee to license a spayed female or neutered male dog will be $10.00. Personal kennels for four dogs will be $50.00, five to ten dogs $100.00, and more than ten dogs $150.00. The fee to license a commercial kennel will be $200.00, provided that no commercial kennel license shall be issued or renewed until the Animal Control Officer has inspected and approved the premises. No fee is imposed for domestic charitable corporation kennel licenses operated exclusively to protect animals from cruelty, neglect, abuse, or for relief from suffering.

Section 3: In addition to the license fees required by Section 1, there shall be assessed a late charge of twenty-five dollars ($25.00) with respect to any dog that is not licensed before January 31st of each year.

Section 4: No dog collected under the provisions of this Bylaw, or the provisions of Massachusetts General Laws, Chapter 140, as amended, shall be released unless it has been licensed as required by this Chapter.

Section 5: The owner or keeper of a dog found in violation of this Bylaw or the provisions of Massachusetts General Laws, Chapter 140, as amended, which has been impounded, shall pay fees equal to the expenses incurred by the Town for the collection, initial handling, and daily care (if applicable) of such dogs. These fees shall be established by the Board of Selectmen, in accordance with Massachusetts General Laws, Chapter 140, as amended.

Section 6: No dog may be allowed to run free in public parks, schoolyards, recreation areas, or cemeteries.

Section 7: Any person may make a written complaint to the selectmen that any dog owned or kept within the Town is a Nuisance Dog or a Dangerous Dog, as those terms are defined in M.G.L. Chapter 140, Section 157. The Board of Selectmen shall investigate or cause to be investigated such complaint, including an examination under oath of the complainant at a public hearing in the municipality to determine whether the dog is a Nuisance Dog or a Dangerous Dog, and the Animal Control Officer shall make such order concerning the restraint or disposal of such dog as provided in M.G.L. c.140, Section 157. Violations of such orders shall be subject to the enforcement provisions of M.G.L. Chapter 140, Section 157 and 157A, which, upon conviction, may include: for a first offense, a fine of not more than $500 or imprisonment for not more than 60 days in a jail or house of correction, or both, and for a second or subsequent offense by a fine of not more than $1,000 or imprisonment for not more than 90 days in a jail or house of correction.

Section 8: In accordance with M.G.L. Chapter 140, Section 173A, and General Law Chapter 40, Section 21D, Non-Criminal Disposition Fines, may be used to enforce this bylaw. The Animal Control Officer, any police officer or any other person so appointed by the Board of Selectmen may issue notices of violation of bylaw. The fines for such violations, per dog, shall be as follows:

First offense: Written warning, no fine

Second offense: $25.00

Third offense: $50.00

Subsequent offenses: $ 100.00"

Or take any action relative thereto.

COMMENTARY: In 2012, the Legislature adopted a comprehensive revision of the statutes in Chapter 140 relating to the licensing and control of dogs and domestic animals generally. Prior to this revision, state law was vague and inconsistent, with the result that towns like Wenham had to adopt piecemeal local bylaws to establish direction on these matters. Wenham currently has two bylaws, XVII Animal Control Officer Fees, and XXIII Canine Control that are mutually inconsistent in some provisions, and no longer in compliance with state law, which now precludes local bylaws that are inconsistent with C 140. Local bylaws are permitted to establish the license fees and fines applicable in a town. Article 10 proposes that the Town vote to amend our Bylaws to establish fees and fines in Wenham, and otherwise conform to the new state law.

Formal Motion: ***I/We move that the Town vote to amend its General Bylaws by deleting Chapter XVIII, "Animal Control Officer Fees", in its entirety, and revising Chapter XXIII, "Canine Control Bylaw", by deleting its present terms entirely and replacing it with a new Chapter XXIII as printed in the Warrant.***

Recommendation of the Finance and Advisory Committee: Recommendation will be given at Town Meeting.
Recommendation of the Board of Selectmen: Favorable Action (2-0-0)
Vote Needed: Requires a simple majority

And you are hereby directed to serve this warrant by posting attested copies thereof: one at Town Hall and H-W Library; one at the Senior Center and the Bulletin Board outside the Wenham Post Office fourteen days at least before the time of the meeting aforesaid.

THEREOF FAIL NOT and make return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of holding the meeting aforesaid.

Given under our hands this 15 day of October 2013

Kenneth F. Whittaker

Patrick A. Wilson

Jack Wilhelm

"In pursuance of the above written warrant I have this 18TH day of October 2013, posted the attested copies thereof as directed therein."

A TRUE COPY
ATTEST: Trudy L Reed
Town Clerk

Constable of the Town of Wenham
Date 10/18/13

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

SPECIAL TOWN MEETING
Tuesday, November 5, 2013
7:30 PM
PERKINS AUDITORIUM, BUKER SCHOOL

Officials attending: Board of Selectmen: Kenneth Whittaker (Chair), Patrick Wilson, and Jack Wilhelm. Finance Advisory Committee: Michael Lucy (Chair), Hillard Ebling, Richard Quinn, Jeff Fotta, and Kathryn Mansfield. Also attending was Town Clerk Trudy Reid, Town Administrator Mark Andrews and Finance Director David Genereux.

Check in tellers for the Town Meeting were Susan Herrick and Roseann Brozenski.
The floor tellers were: Paul Mendonca, Don Luxton, Catherine Tinsley, and Michelle Bailey.

The quorum was set at 57 voters. (2% of the last Annual Town Meeting Registered Voters.) In attendance were 67 registered voters.

Registered Voters: 2,871

After receiving confirmation the quorum had been met, Moderator Paul Weaver started the meeting at 7:35 PM by introducing the warrant and confirmed with Town Clerk that it had been posted in accordance with MA General Laws…and it was confirmed it had been. The Moderator explained the first four articles were housekeeping, Articles 5 – 8 were school related, and Article 9 was a change to a general bylaw.

After a brief meeting, the Moderator adjourned the meeting at 8:35 pm until after the ballot vote on the two approved school capital bond-borrowing requests.

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

SPECIAL TOWN MEETING
Tuesday, November 5, 2013

CERTIFICATION OF VOTE

Article 1: Unpaid Obligations from Prior Fiscal Years

To see if the town will vote to approve the sum of $1,851.00 as required to pay prior fiscal year's bills; and to raise this appropriation, the Town will vote to transfer the sum of $1,851.00 from Town Hall Expense (Account #01-160-5200-0000); or take any action related thereto.

Formal Motion: I/We move that the Town vote to approve the sum of $1,851.00 as required to pay prior fiscal year's bills; and to raise this appropriation, the Town will vote to transfer the sum of $1,851.00 from Town Hall Expense (Account #01-160-5200-0000)

Recommendation of the Finance and Advisory Committee: Favorable Action (4-0-0)
Recommendation of the Board of Selectmen: Favorable Action (2-0-0)

Vote Needed: Requires a 9/10th's majority

Finance and Advisory Committee Jeff Fotta made the motion as set forth in the power point presentation.

By a show of voter cards, Moderator declared unanimously passed.

ATTEST: Trudy L Reid
Trudy L. Reid
Town Clerk

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

SPECIAL TOWN MEETING
Tuesday, November 5, 2013

CERTIFICATION OF VOTE

Article 2: Emergency Communications Center (FY 2014) – Budget Reduction

To see if the Town will vote to reduce the Town of Wenham FY 2014 Budget appropriation Emergency Communications Center –Expense (Account #01-299-5200-0000), approved by the affirmative vote of Article 1, at the April 6, 2013 Spring Annual Town Meeting by $79,267.00; for the purpose of leveling the tax rate; Or take any other action related thereto.

Formal Motion: I/We move that the Town vote to reduce the Town of Wenham FY 2014 Budget appropriation Emergency Communications Center –Expense (Account #01-299-5200-0000), approved by the affirmative vote of Article 1, at the April 6, 2013 Spring Annual Town Meeting by $79,267.00; for the purpose of leveling the tax rate.

Recommendation of the Finance and Advisory Committee: Favorable Action (4-0-0)

Recommendation of the Board of Selectmen: Favorable Action (2-0-0)

Vote needed: Requires a simple majority

Finance and Advisory Committee Kathryn Mansfield made the motion as set forth in the power point presentation

By a show of voter cards, Moderator declared unanimously passed.

ATTEST: Trudy L Reid
Trudy L. Reid
Town Clerk

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Special Town Meeting
Tuesday, November 5, 2013

CERTIFICATION OF VOTE

Article 3: Water Department (FY 2014) – System Improvements

To see if the Town will vote to authorize the transfer of a sum of money, not to exceed $12,055 from the Water Surplus Fund (Account #29-300-3560) to the Water Department Capital Budget (Account #01-450-5800-0000), within the current fiscal year starting July 1, 2013 and ending on June 30, 2014;
Or take any other action related thereto.

Formal Motion: I/We move that the Town vote to authorize the transfer of a sum of money, not to exceed $12,055 from the Water Surplus Fund (Account #29-300-3560) to the Water Department Capital Budget (Account #01-450-5800-0000), within the current fiscal year starting July 1, 2013 and ending on June 30, 2014.

Recommendation of the Finance and Advisory Committee: Favorable Action (4-0-0)
Recommendation of the Board of Selectmen: Favorable Action (2-0-0)

Vote needed: Requires a simple majority

Finance and Advisory Committee Richard Quinn made the motion as set forth in the power point presentation.

By a show of voter cards, the Moderator declared unanimously passed.

ATTEST: Trudy L Reid
Trudy L. Reid
Town Clerk

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Special Town Meeting
Tuesday, November 5, 2013

CERTIFICATION OF VOTE

Article 4: Transfer from Assessors Overlay

To see if the Town will vote to authorize the transfer of the sum of $27,467.00, from the 2012 Assessors Overlay account (Account #01-100-1220-2012) to the 2009 Assessors Overlay (Account #01-100-1220-2009) within the current fiscal year starting July 1, 2013 and ending on June 30, 2014, for the purpose of funding a lawful deficit incurred within said account, due to an abatement required by a successful appeal regarding the FY 2009 taxation of telephone poles and wires over public ways. Or take any other action related thereto.

Formal Motion: I/We move that the Town vote to authorize the transfer of the sum of $27,467.00, from the 2012 Assessors Overlay account (Account #01-100-1220-2012) to the 2009 Assessors Overlay (Account #01-100-1220-2009) within the current fiscal year starting July 1, 2013 and ending on June 30, 2014, for the purpose of funding a lawful deficit incurred within said account, due to an abatement required by a successful appeal regarding the FY 2009 taxation of telephone poles and wires over public ways.

Recommendation of the Finance and Advisory Committee: Recommendation will be given at Town Meeting
Recommendation of the Board of Selectmen: Favorable Action (2-0-0)

Vote needed: Requires a simple majority

Correction to the motion was made that the funds will be taken from the 2013 overlay account instead of the 2012 overlay account.

Finance and Advisory Committee Hillard Ebling made the motion as set forth in the power point presentation.

By a show of voter cards, the Moderator declared unanimously passed.

ATTEST: Trudy L Reid
Trudy L. Reid
Town Clerk

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

SPECIAL TOWN MEETING
Tuesday, November 5, 2013

CERTIFICATION OF VOTE

Article 5: Buker School Heating System Project (MSBA Aided Project)

To see if the Town will approve the borrowing authorized by the Hamilton-Wenham Regional School District (the "District"), for the purpose of paying costs of replacing the heating system at the Bessie Buker Elementary School, located at 1 School Street, in Wenham, including the payment of all costs incidental or related thereto (the "Project"), which proposed repair project would materially extend the useful life of the Bessie Buker Elementary School and preserve an asset that otherwise is capable of supporting the required educational program, and for which the District may be eligible for a school construction grant from the Massachusetts School Building Authority ("MSBA"), said amount to be expended at the direction of the School Building Committee. The MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any Project costs the District incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the District and its member municipalities. Any grant that the District may receive from the MSBA for the Project shall not exceed the lesser of (1) the MSBA approved percentage of eligible, approved project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA, or take any other action relative thereto.

Formal Motion: I/We move that the Town hereby approves the $930,000 borrowing authorized by the Hamilton-Wenham Regional School District (the "District"), for the purpose of paying costs of replacing the heating system at the Bessie Buker Elementary School, located at 1 School Street, in Wenham, including the payment of all costs incidental or related thereto (the "Project"), which proposed repair project would materially extend the useful life of the Bessie Buker Elementary School and preserve an asset that otherwise is capable of supporting the required educational program, and for which the District may be eligible for a school construction grant from the Massachusetts School Building Authority ("MSBA"), said amount to be expended at the direction of the School Building Committee; that the Town acknowledges that the MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any Project costs the District incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the District and its member municipalities; provided further that any grant that District may receive from the MSBA for the Project shall not exceed the lesser of (1) forty-three percent (43 %) of eligible, approved project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA; provided, however, that the approval of the District's borrowing by this vote

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

SPECIAL TOWN MEETING
Tuesday, November 5, 2013

CERTIFICATION OF VOTE

Article 5: Buker School Heating System Project (MSBA Aided Project) – Continued

shall be subject to and contingent upon an affirmative vote of the Town to exempt its allocable share of the amounts required for the payment of interest and principal on said borrowing from the limitations on taxes imposed by M.G.L. 59, Section 21C (Proposition 2 ½); and that the amount of borrowing authorized by the District shall be reduced by any grant amount set forth in the Project Funding Agreement that may be executed between the District and the MSBA.

Floor Motion: I/We move that the Town vote to approve the formal motion for Article #5 as printed in the warrant.

Recommendation of the Finance and Advisory Committee: Recommendation will be given at Town Meeting.
Recommendation of the Board of Selectmen: Favorable Action (2-0-0)

Vote needed: Requires a 2/3rds majority, followed by majority vote at a special election

Superintendent Michael Harvey gave a brief presentation on the repairs needed under Articles 5 and 6. Since the Board of Selectman voted to support the borrowing for the schools, the Moderator called on Selectman Patrick Wilson who made the motion as set forth in the power point presentation.

By a show of voter cards, the Moderator declared 2/3 majority vote, with 1 vote in opposition.

ATTEST: Trudy L Reid
Trudy L. Reid
Town Clerk

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

SPECIAL TOWN MEETING
Tuesday, November 5, 2013

CERTIFICATION OF VOTE

Article 6: Winthrop School Heating System and Windows Project (MSBA Aided Project)

To see if the Town will approve the borrowing authorized by the Hamilton-Wenham Regional School District (the "District"), for the purpose of paying costs of replacing the heating system and windows at the Winthrop Elementary School, located at 325 Bay Road, in South Hamilton, including the payment of all costs incidental or related thereto (the "Project"), which proposed repair project would materially extend the useful life of the Winthrop Elementary School and preserve an asset that otherwise is capable of supporting the required educational program, and for which the District may be eligible for a school construction grant from the Massachusetts School Building Authority ("MSBA"), said amount to be expended at the direction of the School Building Committee. The MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any Project costs the District incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the District and its member municipalities. Any grant that the District may receive from the MSBA for the Project shall not exceed the lesser of (1) the MSBA approved percentage of eligible, approved project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA, or take any other action relative thereto.

Formal Motion: I/We Move that the Town hereby approves the $2,240,000 borrowing authorized by the Hamilton-Wenham Regional School District (the "District"), for the purpose of paying costs of replacing the heating system and windows at the Winthrop Elementary School, located at 325 Bay Road, in South Hamilton, including the payment of all costs incidental or related thereto (the "Project"), which proposed repair project would materially extend the useful life of the Winthrop Elementary School and preserve an asset that otherwise is capable of supporting the required educational program, and for which the District may be eligible for a school construction grant from the Massachusetts School Building Authority ("MSBA"), said amount to be expended at the direction of the School Building Committee; that the Town acknowledges that the MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any Project costs the District incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the District and its member municipalities; provided further that any grant that District may receive from the MSBA for the Project shall not exceed the lesser of (1) forty-three percent (43 %) of eligible, approved project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA; provided, however, that the approval of the District's borrowing by this vote shall be subject to and contingent upon an affirmative vote of the Town to exempt its allocable share of

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

SPECIAL TOWN MEETING
Tuesday, November 5, 2013

CERTIFICATION OF VOTE

Article 6: Winthrop School Heating System and Windows Project (MSBA Aided Project) – Continued

the amounts required for the payment of interest and principal on said borrowing from the limitations on taxes imposed by M.G.L. 59, Section 21C (Proposition 2 ½); and that the amount of borrowing authorized by the District shall be reduced by any grant amount set forth in the Project Funding Agreement that may be executed between the District and the MSBA.

Floor Motion: I/We move that the Town vote to approve the formal motion for Article #6 as printed in the warrant.

Recommendation of the Finance and Advisory Committee: Recommendation will be given at Town Meeting.
Recommendation of the Board of Selectmen: Favorable Action (2-0-0)

Vote needed: Requires a 2/3rds majority, followed by majority vote at a special election.

Since the Board of Selectman voted to support the borrowing for the schools, the Moderator called on Selectman Jack Wilhelm who made the motion as set forth in the power point presentation.

By a show of voter cards, the Moderator declared 2/3 majority passed, with 2 votes in opposition.

ATTEST: Trudy L. Reid
Trudy L. Reid
Town Clerk

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

SPECIAL TOWN MEETING
Tuesday, November 5, 2013

CERTIFICATION OF VOTE

Article 7: Winthrop School Heating Distribution System Project (Non-MSBA Aided Project)

To see if the Town will approve the borrowing authorized by the Hamilton-Wenham Regional School District (the "District"), for the purpose of paying costs of the installation of a heating distribution system at the Winthrop Elementary School, including the payment of all costs incidental or related thereto, or take any other action relative thereto.

Formal Motion: I/We move that the Town hereby approves the $875,000 borrowing authorized by the Hamilton-Wenham Regional School District (the "District"), for the purpose of paying costs of the installation of the heating distribution system at the Winthrop Elementary School, including the payment of all costs incidental or related thereto; provided, however, that the approval of the District's borrowing by this vote shall be subject to and contingent upon an affirmative vote of the Town to exempt its allocable share of the amounts required for the payment of interest and principal on said borrowing from the limitations on taxes imposed by M.G.L. 59, Section 21C (Proposition 2 ½).

Floor Motion: I/We move that the Town vote to approve the formal motion for Article #7 as printed in the warrant.

Recommendation of the Finance and Advisory Committee: Recommendation will be given at Town Meeting.
Recommendation of the Board of Selectmen: Recommendation will be given at Town Meeting.

Vote needed: Requires a 2/3rds majority; followed by majority vote at a special election.

Moderator explained that this article was placed on the Warrant as a place holder at the request of the Regional School Committee. The School Committee will not be seeking additional funds for these repairs; therefore the Article was passed over without action.

ATTEST: Trudy L Reid

Trudy L. Reid
Town Clerk

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

SPECIAL TOWN MEETING
Tuesday, November 5, 2013

CERTIFICATION OF VOTE

Article 8: Buker School Fire Suppression System Project (Non-MSBA Aided Project)

To see if the Town will approve the borrowing authorized by the Hamilton-Wenham Regional School District (the "District"), for the purpose of paying costs of the installation of the fire suppression system at the Bessie Buker Elementary School, including the payment of all costs incidental or related thereto, or take any other action relative thereto.

Formal Motion: Move that the Town hereby approves the $500,000 borrowing authorized by the Hamilton-Wenham Regional School District (the "District"), for the purpose of paying costs of the installation of the fire suppression system at the Bessie Buker Elementary School, including the payment of all costs incidental or related thereto; provided, however, that the approval of the District's borrowing by this vote shall be subject to and contingent upon an affirmative vote of the Town to exempt its allocable share of the amounts required for the payment of interest and principal on said borrowing from the limitations on taxes imposed by M.G.L. 59, Section 21C (Proposition 2 ½).

Floor Motion: I/We move that the Town vote to approve the formal motion for Article #8 as printed in the warrant.

Recommendation of the Finance and Advisory Committee: Recommendation will be given at Town Meeting.
Recommendation of the Board of Selectmen: Recommendation will be given at Town Meeting.

Vote needed: Requires a 2/3rds majority; followed by majority vote at a special election.

Moderator explained that this article was placed on the Warrant as a place holder at the request of the Regional School Committee. The School Committee will not be seeking additional funds for these repairs; therefore the Article was passed over without action.

ATTEST: Trudy L Reid
Trudy L. Reid
Town Clerk

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

SPECIAL TOWN MEETING
Tuesday, November 5, 2013

CERTIFICATION OF VOTE

Article 9: Animal Control Bylaw

To see if the Town will vote to amend its General Bylaws by deleting Chapter XVIII, " Animal Control Officer Fees", in its entirety, and revising Chapter XXIII, "Canine Control Bylaw", by deleting its present terms entirely and replacing it with a new Chapter XXIII:

"CHAPTER XXIII. ANIMAL CONTROL BYLAW

A. Administration

Section 1: The Board of Selectmen shall annually appoint an Animal Control Officer who shall be responsible for the enforcement of this bylaw and the General Laws relating to the regulation of animals.

Section 2: For purposes of this bylaw and Massachusetts General Laws, Chapter 140, section 157, the Board of Selectmen shall be the Hearing Authority.

B. Animal Control

Section 1: The provisions of M.G.L. c.140 applicable to animal licensing and tagging are hereby incorporated herein.

Section 2: The fee to license an intact male or female dog will be $15.00. The fee to license a spayed female or neutered male dog will be $10.00. Personal kennels for four dogs will be $50.00, five to ten dogs $100.00, and more than ten dogs $150.00. The fee to license a commercial kennel will be $200.00, provided that no commercial kennel license shall be issued or renewed until the Animal Control Officer has inspected and approved the premises. No fee is imposed for domestic charitable corporation kennel licenses operated exclusively to protect animals from cruelty, neglect, abuse, or for relief from suffering.

Section 3: In addition to the license fees required by Section 1, there shall be assessed a late charge of twenty-five dollars ($25.00) with respect to any dog that is not licensed before January 31st of each year.

Section 4: No dog collected under the provisions of this Bylaw, or the provisions of Massachusetts General Laws, Chapter 140, as amended, shall be released unless it has been licensed as required by this Chapter.

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Special Town Meeting
Tuesday, November 5, 2013

CERTIFICATION OF VOTE

Article 9: Animal Control Bylaw - Continued

Section 5: The owner or keeper of a dog found in violation of this Bylaw or the provisions of Massachusetts General Laws, Chapter 140, as amended, which has been impounded, shall pay fees equal to the expenses incurred by the Town for the collection, initial handling, and daily care (if applicable) of such dogs. These fees shall be established by the Board of Selectmen, in accordance with Massachusetts General Laws, Chapter 140, as amended.

Section 6: No dog may be allowed to run free in public parks, schoolyards, recreation areas, or cemeteries.

Section 7: Any person may make a written complaint to the selectmen that any dog owned or kept within the Town is a Nuisance Dog or a Dangerous Dog, as those terms are defined in M.G.L. Chapter 140, Section 157. The Board of Selectmen shall investigate or cause to be investigated such complaint, including an examination under oath of the complainant at a public hearing in the municipality to determine whether the dog is a Nuisance Dog or a Dangerous Dog, and the Animal Control Officer shall make such order concerning the restraint or disposal of such dog as provided in M.G.L. c.140, Section 157. Violations of such orders shall be subject to the enforcement provisions of M.G.L. Chapter 140, Section 157 and 157A, which, upon conviction, may include: for a first offense, a fine of not more than $500 or imprisonment for not more than 60 days in a jail or house of correction, or both, and for a second or subsequent offense by a fine of not more than $1,000 or imprisonment for not more than 90 days in a jail or house of correction.

Section 8: In accordance with M.G.L. Chapter 140, Section 173A, and General Law Chapter 40, Section 21D, Non-Criminal Disposition Fines, may be used to enforce this bylaw. The Animal Control Officer, any police officer or any other person so appointed by the Board of Selectmen may issue notices of violation of bylaw. The fines for such violations, per dog, shall be as follows:

First offense: Written warning, no fine

Second offense: $25.00

Third offense: $50.00

Subsequent offenses: $ 100.00"

Or take any action relative thereto.

TOWN OF WENHAM
MASSACHUSETTS

OFFICE OF THE TOWN CLERK

Special Town Meeting
Tuesday, November 5, 2013

CERTIFICATION OF VOTE

Article 9: Animal Control Bylaw - Continued

Board of Selectmen Motion: Chair Ken Whittaker moved that the Town vote to amend its General Bylaws by deleting Chapter XVIII, " Animal Control Officer Fees", in its entirety, and revising Chapter XXIII, "Canine Control Bylaw", by deleting its present terms entirely and replacing it with a new Chapter XXIII as set forth in the power point presentation.

Recommendation of the Finance and Advisory Committee: Favorable Action (4-0-0)
Recommendation of the Board of Selectmen: Favorable Action (2-0-0)

Vote Needed: Requires a simple majority

Resident Michelle Bailey made a motion to change Section 6 of the bylaw to read "No dog may be allowed to run free in public parks, school yards, or recreation areas. No dogs are allowed on the playing fields at Patton Park or the town cemeteries. No dogs are allowed on the beach at Pleasant Pond from May 1 to October 31. The motion was seconded.

There was some discussion as Town Counsel suggested this should be brought forth to the Board of Selectman as a policy change. Ken Whittaker, chair of the Board of Selectman also suggested there should be time allowed to discuss this change and recommended a no vote on the motion.

By a show of voter cards, the Moderator declared this motion not passed.

Resident Wendy Waller made a motion to change section 3 to read the fines for not registering your dog should be $10.00 instead of $25.00. The motion was seconded.

By a show of voter cards, the moderator declared oppostion to the motion 2 to 1.

Bu a show of voter cards, Article 9 as written was passed by the Moderator delaring a comfortable majority vote, with 4 in opposition.

ATTEST: Trudy L Reid
Trudy L. Reid
Town Clerk

MARTHA COAKLEY
ATTORNEY GENERAL

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
CENTRAL MASSACHUSETTS DIVISION
10 MECHANIC STREET, SUITE 301
WORCESTER, MA 01608

(508) 792-7600
(508) 795-1991 fax
www.mass.gov/ago

November 25, 2013

Trudy L. Reid, Town Clerk
Town of Wenham
138 Main Street
Wenham, MA 01984

RE: Wenham Special Town Meeting of November 5, 2013 - Case # 6974
Warrant Article # 9 (General)

Dear Ms. Reid:

Article 9 - We approve the amendments to the Wenham by-laws adopted under Article 9 at the November 5, 2013 Special Town Meeting.

The amendments adopted under Article 9 delete Chapter XVIII, "Animal Control Officer Fees." The amendments also delete Chapter XXIII, "Canine Control Bylaw" and insert a new Chapter XXIII, "Animal Control Bylaw." On October 31, 2012, an *Act Further Regulating Animal Control* ("Animal Control Law") took effect in the Commonwealth. In light of the new Animal Control Law, we offer the following comments on the new Chapter XXIII.

Section 3 of the new Chapter XXIII authorizes the assessment of a $25.00 late fee for any dog that is not licensed before January 31 of each year. We approve the $25.00 late fee. However, a municipality may impose fees but it "has no independent power of taxation." Silva v. City of Attleboro, 454 Mass. 165, 169 (2009). In distinguishing valid fees from impermissible taxes, the Supreme Judicial Court has noted that fees tend to share the following common traits: (1) fees, unlike taxes, are charged in exchange for a particular governmental service which benefits the party paying the fee in a manner not shared by other members of society; (2) user fees (although not necessarily regulatory fees) are paid by choice, in that the party paying the fee has the option of not utilizing the governmental service and thereby avoiding the charge; and (3) fees are collected not to raise revenues but to compensate the governmental entity providing the services for its expenses. *See* Silva, 454 Mass. at 168 (citing Emerson College v. City of Boston, 391 Mass. 415, 424-25 (1984)). The Town may wish to consult with Town Counsel to ensure that the late fee authorized under Section 3 of Chapter XXIII constitutes a valid fee rather than an impermissible tax.

Note: **Pursuant to G.L. c. 40, § 32, neither general nor zoning by-laws take effect unless the town has first satisfied the posting/publishing requirements of that statute. Once this statutory duty is fulfilled, (1) general by-laws and amendments take effect on the date that these posting and publishing requirements are satisfied unless a later effective date is prescribed in the by-law, and (2) zoning by-laws and amendments are deemed to have taken effect from the date they were voted by Town Meeting, unless a later effective date is prescribed in the by-law.**

Very truly yours,
MARTHA COAKLEY
ATTORNEY GENERAL
Kelli E. Gunagan
by: Kelli E. Gunagan, Assistant Attorney General
Municipal Law Unit
Ten Mechanic Street, Suite 301
Worcester, MA 01608
(508) 792-7600

cc: Town Counsel Paul D. Weaver

TOWN OF WENHAM

MASSACHUSETTS 01984

OFFICE OF THE TOWN CLERK
138 Main Street / Wenham, MA 01984
978-468-5520 ext. 1 / treid@wenhamma.gov

PUBLIC NOTICE

December 10, 2013

Please be advised, effective January 1, 2014 a revised bylaw in regards to the Animal Control Bylaw will precede any and all other bylaws relating to this issue. This change was voted in favor at the Special Town Meeting on Tuesday, November 5, 2013, and approved by the Attorney General's office on Monday, November 25, 2013. A copy of this approval can be obtained from the Town Clerk.

Should you have any questions regarding this notice, please contact the Town Clerk.

WARRANT FOR THE SPECIALTOWN ELECTION
WENHAM, MASSACHUSETTS
December 12, 2013

Essex, ss.

To either of the Constables of Wenham, in said County,

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify the inhabitants of said Town qualified to vote on ballot questions at the Special Town Election at the Wenham Town Hall, 138 Main Street in said Town on Thursday, the twelfth of December 2013, between the hours of 7:00 AM and 8:00 PM.

QUESTION 1: Buker School Heating System Project

Shall the Town of Wenham be allowed to exempt from the provisions of Proposition Two and One-Half, so-called, the amounts required to pay the Town's allocable share of the bond issued by the Hamilton-Wenham Regional School District for the purpose of paying costs of replacing the heating system at the Bessie Buker Elementary School, located at 1 School Street, in Wenham, including the payment of all costs incidental or related thereto?

QUESTION 2: Winthrop School Heating System and Windows Project

Shall the Town of Wenham be allowed to exempt from the provisions of Proposition Two and One-Half, so-called, the amounts required to pay the Town's allocable share of the bond issued by the Hamilton-Wenham Regional School District for the purpose of paying costs of replacing the heating system and windows at the Winthrop Elementary School, located at 325 Bay Road, in South Hamilton, including the payment of all costs incidental or related thereto?

And you are hereby directed to serve this warrant by posting attested copies thereof: one at Town Hall and H-W Library; one at the Senior Center and the Bulletin Board outside the Wenham Post Office seven (7) days at least before the time of the election aforesaid.

THEREOF FAIL NOT and make return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of holding the election aforesaid.

Given under our hands this ____ day of November 2013

Kenneth F. Whittaker Patrick A. Wilson Jack Wilhelm

"In pursuance of the above written warrant I have this 27th day of NOVEMBER 2013, posted the attested copies thereof as directed therein."

Constable of the Town of Wenham

A TRUE COPY
ATTEST:
Karen D. Moulton
November 27, 2013

11/27/13
Date

TOWN OF WENHAM

MASSACHUSETTS 01984

OFFICE OF THE TOWN CLERK

Special Town Election
Thursday, December 12, 2013

CERTIFICATION OF VOTE

Official Results

Number of registered voters: 2,835
Number of voters: 271
Percentage: 9.56

Question #1 - Buker School Heating System Project
Proposition 2 ½ Debt Exclusion
Shall the Town of Wenham be allowed to exempt from the provisions of Proposition Two and One-Half, so-called, the amounts required to pay the Town's allocable share of the bond issued by the Hamilton-Wenham Regional School District for the purpose of paying costs of replacing the heating system at the Bessie Buker Elementary School, located at 1 School Street, in Wenham, including the payment of all costs incidental or related thereto?

Yes: 204 No: 67

Question #2 - Winthrop School Heating System and Windows Project
Proposition 2 ½ Debt Exclusion
Shall the Town of Wenham be allowed to exempt from the provisions of Proposition Two and One-Half, so-called, the amounts required to pay the Town's allocable share of the bond issued by the Hamilton-Wenham Regional School District for the purpose of paying costs of replacing the heating system and windows at the Winthrop Elementary School, located at 325 Bay Road, in South Hamilton, including the payment of all costs incidental or related thereto?

Yes: 201 No: 70

ATTEST: Trudy L Reid

Trudy L. Reid
Town Clerk

TOWN OF WENHAM

MASSACHUSETTS 01984

OFFICE OF THE TOWN CLERK

CLOSING OF THE November 5, 2013 SPECIAL TOWN MEETING

At a duly posted Selectmen Meeting for January 7, 2014, at 7:10 PM, the Wenham Board of Selectmen asked Moderator Paul D. Weaver to reconvene the November 5, 2013 Special Town Meeting.

Present: Selectmen Patrick Wilson, Selectman Kenneth Whittaker, and Selectman Jack Wilhelm
Mark Andrews, Town Administrator
Paul D. Weaver, Moderator
Trudy Reid, Town Clerk

Moderator Paul Weaver called the Annual Town Meeting back in session, and asked for a motion to be made in order to adjourn the Tuesday, November 5, 2013 Special Town Meeting. The motion was made by Selectman Jack Wilhelm and it was seconded by Selectman Patrick Wilson.

The November 5, 2013 Special Town Meeting was declared unanimously dissolved at 7:12 PM, on January 7, 2014.

ATTEST: Trudy L Reid

Trudy L. Reid
Town Clerk

Powers & Sullivan, LLC
Certified Public Accountants

100 Quannapowitt Parkway
Suite 101
Wakefield, MA 01880
T. 781-914-1700
F. 781-914-1701
www.powersandsullivan.com

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Board of Selectmen
Town of Wenham, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wenham, Massachusetts, as of and for the fiscal year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Town of Wenham, Massachusetts' basic financial statements, and have issued our report thereon dated November 13, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Wenham, Massachusetts' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Wenham, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Wenham, Massachusetts' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Wenham, Massachusetts' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The

results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to management of the Town of Wenham, Massachusetts in a separate letter dated November 13, 2013.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

November 13, 2013

TOWN OF WENHAM, MASSACHUSETTS

REPORT ON EXAMINATION OF
BASIC FINANCIAL STATEMENTS

FISCAL YEAR ENDED JUNE 30, 2013

TOWN OF WENHAM, MASSACHUSETTS

REPORT ON EXAMINATION OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2013

TABLE OF CONTENTS

Independent Auditors' Report 1
Management's Discussion and Analysis 3
Basic Financial Statements 10
- Statement of net position 11
- Statement of activities 12
- Governmental funds – balance sheet 14
- Reconciliation of the governmental funds balance sheet total fund balances to the statement of net position 15
- Governmental funds – statement of revenues, expenditures and changes in fund balances 16
- Reconciliation of the governmental funds statement of revenues, expenditures, and changes in fund balance to the statement of activities 17
- Proprietary funds – statement of net position 18
- Proprietary funds – statement of revenues, expenditures, and changes in net position 19
- Proprietary funds – statement of cash flows 20
- Fiduciary funds – statement of fiduciary net position 21
- Fiduciary funds – statement of changes in fiduciary net position 22
- Notes to basic financial statements 23

Required Supplementary Information 45
- Schedule of revenues, expenditures and changes in fund balance – general fund – budget and actual 46
- Schedule of revenues, expenditures and changes in fund balance – community preservation fund – budget and actual 48

Retirement System Schedules 49
- Retirement system schedule of funding progress 50
- Retirement system schedule of employer contributions 51

Other Postemployment Benefits Plan Schedules 52
- Other postemployment benefit plan funding progress and employer contributions 53
- Other postemployment benefit plan actuarial methods and assumptions 54

Notes to required supplementary information 55

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Independent Auditors' Report

To the Honorable Board of Selectmen
Town of Wenham, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wenham, Massachusetts, as of and for the fiscal year ended June 30, 2013, which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as the evaluating the overall presentation of the financial state,

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wenham, Massachusetts, as of June 30, 2013, and the respective changes in financial position and cash flows, where applicable, thereof for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

In accordance with *Governmental Auditing Standards*, we have also issued our report dated November 13, 2013, on our consideration of the Town of Wenham's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Wenham's internal control over financial reporting.

Powers & Sullivan LLC

November 13, 2013

Management's Discussion and Analysis

Management's Discussion and Analysis

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. These basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of finances, in a manner similar to private-sector business.

The *statement of net assets* presents information on all assets and liabilities, with the difference between the two reported as *net assets.* Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (*governmental activities)* from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities).* The governmental activities include general government, public safety, education, public works, human services, culture and recreation, community preservation, and interest. The Town's business-type activities relate to the water activities.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. The focus of Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

The Town adopts annual appropriated budgets for its general fund and community preservation fund. Budgetary comparison schedules have been provided as required supplementary information after the notes to the financial statements to demonstrate compliance with these budgets.

Proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town maintains one proprietary fund to account for its water activities.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Town does not report any fiduciary funds.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Town's budgetary basis of accounting as well as pension and other postemployment benefits obligations.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The Town's governmental assets exceeded liabilities by $13.1 million at the close of FY2013. Key components of the Town's governmental financial position are listed below.

	Governmental Activities	
	FY13	FY12
Assets:		
Current assets	$ 7,942,702	$ 7,367,817
Noncurrent assets (excluding capital)	105,325	143,659
Capital assets	12,392,532	12,666,228
Total assets	**20,440,559**	**20,177,704**
Liabilities:		
Current liabilities (excluding debt)	372,831	348,926
Noncurrent liabilities (excluding debt)	929,767	776,453
Current debt	593,000	593,000
Noncurrent debt	5,458,000	6,051,000
Total liabilities	**7,353,598**	**7,769,379**
Net Assets:		
Net investment in capital assets	6,589,727	6,280,640
Restricted	4,815,151	4,395,571
Unrestricted	1,682,083	1,732,114
Total net assets	$ **13,086,961**	$ **12,408,325**

Net assets of $6.6 million (50%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A restricted portion of the net assets totaling $4.8 million (37%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* totaling $1.7 million (13%) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in all three categories of net assets.

Governmental Activities

The governmental activities of the Town are detailed below. The governmental activities net assets increased by $678,000 during the current fiscal year which is primarily due to the Town's ability to control budgetary spending which resulted in a budgetary surplus of $227,000; the community preservation fund surplus of $234,000; a public works state capital grant of $153,000; capital assets purchased from current revenues of $292,000; less the increase in the Town's liability for other postemployment benefits of approximately $231,000.

	FY13	FY12
Program revenues:		
Charges for services	$ 1,187,304	$ 1,196,151
Operating grants and contributions	202,106	100,583
Capital grants and contributions	294,343	211,639
General Revenues:		
Real estate and personal property taxes	12,237,193	12,401,442
Motor vehicle excise taxes	553,816	483,006
Community preservation surcharge	286,289	284,218
Nonrestricted grants	374,070	380,913
Unrestricted investment income	17,500	35,849
Miscellaneous revenues	153,673	72,080
Total revenues	**15,306,294**	**15,165,881**
Expenses:		
General Government	1,625,564	1,493,772
Public Safety	2,558,559	2,547,819
Education	7,389,805	7,771,651
Public Works	1,534,485	1,418,701
Human Services	151,217	161,861
Affordable Housing	5,946	4,047
Culture and Recreation	1,081,252	1,112,896
Community Preservation	23,996	14,500
Interest	256,834	269,780
Total expenses	**14,627,658**	**14,795,027**
Change in net assets	$ **678,636**	$ **370,854**

Business-type Activities

The Town's business-type activities reflect the operations of the Town's water enterprise fund. Business-type assets exceeded liabilities by $1.1 million at the close of fiscal year 2013. The following table identifies key elements of the net assets of the Town's business-type activities.

	FY13	FY12
Assets:		
Current assets	$ 260,031	$ 296,849
Capital assets	1,543,235	1,618,477
Total assets	**1,803,266**	**1,915,326**
Liabilities:		
Current liabilities (excluding debt)	2,418	28,851
Noncurrent liabilities (excluding debt)	6,704	6,257
Current debt	112,000	112,000
Noncurrent debt	622,000	734,000
Total liabilities	**743,122**	**881,108**
Net Assets:		
Net investment in capital assets	824,345	791,960
Unrestricted	235,799	242,258
Total net assets	$ **1,060,144**	$ **1,034,218**

The Town's business type activities net assets increased by $26,000 during the current fiscal year. The results reflect the Town's intention to recover (100%) of its costs of operations through rates. Within the categories of net assets, the Town did report an increase in the invested in capital assets net of related debt by approximately $32,000, while unrestricted net assets dropped by approximately $6,400. This was mainly due to investments made on capital assets and payments made on outstanding debt.

	FY13	FY12
Program revenues:		
Charges for services	$ 439,536	$ 452,645
Expenses:		
Water expenses	379,117	400,077
Interest	34,493	38,609
Total expenses	**413,610**	**438,686**
Change in net assets	$ **25,926**	$ **13,959**

Financial Analysis of the Government's Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of $6.5 million, a net increase of $520,000 from the prior fiscal year.

The General Fund is the Town's chief operating fund. At the end of the current fiscal year, unassigned and total fund balance of the General Fund totaled $1.85 million and $1.87 million, respectively. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance and total fund balance represent 13% and13.1% of total General Fund expenditures, respectively. The General Fund total fund balance increased by $224,000 during fiscal year 2013 due to surplus revenues and lower expenditures compared to the budget which was offset by the use of prior year fund balance to balance the fiscal year 2013 budget.

The Town has established a community preservation fund, which is funded by a combination of real estate surcharges to taxpayers and a matching grant from the Commonwealth. At the end of fiscal year 2013, the fund had a positive balance of $1.9 million, which is recorded in the Community Preservation major governmental fund. As funds accumulate, the Town expects to appropriate funds in accordance with the legislation and in the best interest of the Town of Wenham. During fiscal year 2013, the fund received approximately $431,000, and expended approximately $197,000.

During fiscal year 2010 the Town established the Wenham Affordable Housing Trust, which is reported as a major governmental fund. The Wenham Affordable Housing Trust major governmental fund was initially funded with a gift received in fiscal year 2008 from a real estate developer for $703,000. That balance, plus accumulated interest and a $208,292 contribution from the CPA Fund was used to establish the Wenham Affordable Housing Trust which will be used to increase the Town's stock of affordable housing units. The funds were used to purchase two properties during fiscal year 2010. One of the houses was sold during fiscal year 2011 and the other is being held for future resale. The cost to acquire the properties totaled $517,000. The net realizable value of the property held is estimated at $189,900.

Budgetary Highlights

General Fund:

The Town adopted a $14.5 million dollar fiscal year 2013 operating budget for the General Fund. The budget was financed through current revenues and prior year reserves. Actual revenues came in approximately $416,000 over budget, while actual expenditures came in approximately $269,000 under budget, resulting in a net budget to actual positive variance of $85,000.

Community Preservation Fund

The Town's Community Preservation Special Revenue fund adopted a $420,000 revenue budget and a $233,000 expenditure budget for fiscal year 2013. The fund experienced a net increase of $234,000.

Capital Asset and Debt Administration

Outstanding long-term debt of governmental activities, as of June 30, 2013, totaled $6.1 million. The Water Enterprise Fund has $734,000 of long-term debt outstanding as of June 30, 2013. During the fiscal year, the Town retired $710,000 in long-term debt.

During the fiscal year, the Town acquired $288,000 in new capital assets. Significant additions consisted of building and road improvements, various public safety equipment, and library materials.

In October 2013, Standard & Poor's Rating Services has raised its rating on the Town of Wenham series 2010 general obligation bonds from AA+ to AAA with a stable outlook. The rating's report stated some of the factors considered in their assessment included our economy was very strong, unemployment was lower than county and state levels, budgetary flexibility remained strong, budgetary performance over the last three years has been strong, reserves and liquidity are strong, town management conditions are strong with good financial practices, and many other management and financial factors are considered strong.

Please refer to the Notes to the Basic Financial Statements for further discussion of the debt and capital activity.

Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, Wenham Town Hall, 138 Main Street, Wenham, MA 01984.

Basic Financial Statements

STATEMENT OF NET POSITION

JUNE 30, 2013

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
CURRENT:			
Cash and cash equivalents	$ 5,791,531	$ 116,469	$ 5,908,000
Investments	730,369	-	730,369
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes	245,193	-	245,193
Community preservation fund surtax	5,047	-	5,047
Tax liens	107,022	-	107,022
Motor vehicle excise taxes	38,922	-	38,922
Water fees	-	143,562	143,562
Departmental and other	111,079	-	111,079
Intergovernmental	285,110	-	285,110
Community preservation fund state share	141,522	-	141,522
Assets held for resale	189,900	-	189,900
Tax foreclosures	297,007	-	297,007
NONCURRENT:			
Receivables, net of allowance for uncollectibles:			
Real estate tax deferrals	105,325	-	105,325
Capital assets, nondepreciable	491,250	17,361	508,611
Capital assets, net of accumulated depreciation	11,901,282	1,525,874	13,427,156
TOTAL ASSETS	20,440,559	1,803,266	22,243,825
LIABILITIES			
CURRENT:			
Warrants payable	138,165	2,418	140,583
Accrued payroll	71,566	-	71,566
Accrued interest	79,066	-	79,066
Other liabilities	29,605	-	29,605
Compensated absences	54,429	-	54,429
Bonds payable	593,000	112,000	705,000
NONCURRENT:			
Compensated absences	49,571	5,000	54,571
Other postemployment benefits	880,196	1,704	881,900
Bonds payable	5,458,000	622,000	6,080,000
TOTAL LIABILITIES	7,353,598	743,122	8,096,720
NET POSITION			
Net investment in capital assets	6,589,727	824,345	7,414,072
Restricted for:			
Permanent funds:			
Expendable	94,145	-	94,145
Nonexpendable	790,336	-	790,336
Other purposes	3,930,670	-	3,930,670
Unrestricted	1,682,083	235,799	1,917,882
TOTAL NET POSITION	$ 13,086,961	$ 1,060,144	$ 14,147,105

See notes to basic financial statements.

STATEMENT OF ACTIVITIES

FISCAL YEAR ENDED JUNE 30, 2013

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue
Primary Government:					
Governmental Activities:					
General government	$ 1,625,564	$ 174,224	$ 42,512	$ -	$ (1,408,828)
Public safety	2,558,559	261,605	27,276	-	(2,269,678)
Education	7,389,805	-	-	-	(7,389,805)
Public works	1,534,485	87,313	850	152,699	(1,293,623)
Human services	151,217	48,856	109,865	-	7,504
Affordable housing	5,946	-	191	-	(5,755)
Culture and recreation	1,081,252	615,306	21,412	-	(444,534)
Community preservation	23,996	-	-	141,644	117,648
Interest	256,834	-	-	-	(256,834)
Total Governmental Activities	14,627,658	1,187,304	202,106	294,343	**(12,943,905)**
Business-Type Activities:					
Water	413,610	439,536	-	-	**25,926**
Total Primary Government	$ 15,041,268	$ 1,626,840	$ 202,106	$ 294,343	$ **(12,917,979)**

See notes to basic financial statements.

(Continued)

STATEMENT OF ACTIVITIES (Continued)

FISCAL YEAR ENDED JUNE 30, 2013

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Changes in net position:			
Net (expense) revenue from previous page	$ **(12,943,905)**	$ **25,926**	$ **(12,917,979)**
General revenues:			
Real estate and personal property taxes, net of tax refunds payable	12,237,193	-	12,237,193
Motor vehicle excise taxes	553,816	-	553,816
Community preservation surcharge	286,289	-	286,289
Grants and contributions not restricted to specific programs	374,070	-	374,070
Unrestricted investment income	17,500	-	17,500
Miscellaneous	153,673	-	153,673
Total general revenues	13,622,541	-	13,622,541
Change in net position	678,636	25,926	704,562
Net Position:			
Beginning of year	12,408,325	1,034,218	13,442,543
End of year	$ 13,086,961	$ 1,060,144	$ 14,147,105

(Concluded)

GOVERNMENTAL FUNDS
BALANCE SHEET

JUNE 30, 2013

ASSETS	General	Community Preservation	Wenham Affordable Housing Trust	Nonmajor Governmental Funds	Total Governmental Funds
Cash and cash equivalents	$ 2,008,631	$ 1,939,912	$ 656,080	$ 1,186,908	$ 5,791,531
Investments	-	-	-	730,369	730,369
Receivables, net of uncollectibles:					
Real estate and personal property taxes	245,193	-	-	-	245,193
Real estate tax deferrals	105,325	-	-	-	105,325
Community preservation fund surtax	-	5,047	-	-	5,047
Tax liens	107,022	-	-	-	107,022
Motor vehicle excise taxes	38,922	-	-	-	38,922
Departmental and other	108,567	-	-	2,512	111,079
Intergovernmental	143	-	-	284,967	285,110
Community preservation fund state share	-	141,522	-	-	141,522
Assets held for resale	-	-	189,900	-	189,900
Tax foreclosures	297,007	-	-	-	297,007
TOTAL ASSETS	$ 2,910,810	$ 2,086,481	$ 845,980	$ 2,204,756	$ 8,048,027
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Warrants payable	$ 132,586	$ -	$ 22	$ 5,557	$ 138,165
Other liabilities	637	-	-	28,968	29,605
Deferred revenues	838,837	146,567	-	284,967	1,270,371
TOTAL LIABILITIES	1,043,626	146,567	22	319,492	1,509,707
FUND BALANCES:					
Nonspendable	-	-	189,900	790,336	980,236
Restricted	-	1,939,914	656,058	1,109,404	3,705,376
Assigned	13,117	-	-	-	13,117
Unassigned	1,854,067	-	-	(14,476)	1,839,591
TOTAL FUND BALANCES	1,867,184	1,939,914	845,958	1,885,264	6,538,320
TOTAL LIABILITIES AND FUND BALANCES	$ 2,910,810	$ 2,086,481	$ 845,980	$ 2,204,756	$ 8,048,027

See notes to basic financial statements.

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION

JUNE 30, 2013

Total governmental fund balances		$ 6,538,320
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds		12,392,532
Accounts receivable are not available to pay for current-period expenditures and, therefore, are deferred in the funds		1,270,371
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due		(79,066)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds		
Bonds and notes payable	(6,051,000)	
Other postemployment benefits	(880,196)	
Compensated absences	(104,000)	
Net effect of reporting long-term liabilities		(7,035,196)
Net position of governmental activities		$ 13,086,961

See notes to basic financial statements.

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FISCAL YEAR ENDED JUNE 30, 2013

	General	Community Preservation	Wenham Affordable Housing Trust	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:					
Real estate and personal property taxes, net of tax refunds	$ 12,386,060	$ -	$ -	$ -	$ 12,386,060
Motor vehicle excise taxes	543,343	-	-	-	543,343
Community preservation surcharge	-	284,650	-	-	284,650
Intergovernmental	1,013,573	-	-	168,904	1,182,477
Departmental and other	496,221	-	-	152,334	648,555
Contributions	-	-	-	86,456	86,456
Investment income	5,591	5,123	191	6,786	17,691
Community preservation state match	-	141,644	-	-	141,644
Miscellaneous	28,446	-	-	-	28,446
TOTAL REVENUES	14,473,234	431,417	191	414,480	15,319,322
EXPENDITURES:					
Current:					
General government	956,202	-	-	82,499	1,038,701
Public safety	1,819,478	-	-	149,837	1,969,315
Education	7,389,805	-	-	-	7,389,805
Public works	1,160,072	-	-	45,607	1,205,679
Human services	113,343	-	-	10,048	123,391
Affordable housing	-	-	5,946	-	5,946
Culture and recreation	798,680	-	-	57,894	856,574
Community preservation	-	23,996	-	-	23,996
Pension benefits	428,972	-	-	-	428,972
Property and liability insurance	113,578	-	-	-	113,578
Employee benefits	629,963	-	-	-	629,963
State and county charges	157,092	-	-	-	157,092
Debt service:					
Principal	483,000	110,000	-	-	593,000
Interest	200,653	63,090	-	-	263,743
TOTAL EXPENDITURES	14,250,838	197,086	5,946	345,885	14,799,755
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	222,396	234,331	(5,755)	68,595	519,567
OTHER FINANCING SOURCES (USES):					
Transfers in	6,500	-	-	4,475	10,975
Transfers out	(4,475)	-	-	(6,500)	(10,975)
TOTAL OTHER FINANCING SOURCES (USES)	2,025	-	-	(2,025)	-
NET CHANGE IN FUND BALANCES	224,421	234,331	(5,755)	66,570	519,567
FUND BALANCES AT BEGINNING OF YEAR	1,642,763	1,705,583	851,713	1,818,694	6,018,753
FUND BALANCES AT END OF YEAR	$ 1,867,184	$ 1,939,914	$ 845,958	$ 1,885,264	$ 6,538,320

See notes to basic financial statements.

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FISCAL YEAR ENDED JUNE 30, 2013

Net change in fund balances - total governmental funds		$ 519,567
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	292,830	
Depreciation expense	(566,526)	
Net effect of reporting capital assets		(273,696)
Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in deferred revenue		(13,028)
The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.		
Debt service principal payments	593,000	
Net effect of reporting long-term debt		593,000
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Net change in compensated absences accrual	77,000	
Net change in other postemployment benefits	(231,116)	
Net change in accrued interest on long-term debt	6,909	
Net effect of recording long-term liabilities		(147,207)
Change in net position of governmental activities		$ 678,636

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF NET POSITION

JUNE 30, 2013

		Water Enterprise Fund
ASSETS		
CURRENT:		
Cash and cash equivalents	$	116,469
Receivables, net of allowance for uncollectibles:		
Water fees		143,562
Total current assets		260,031
NONCURRENT:		
Capital assets, nondepreciable		17,361
Capital assets, net of accumulated depreciation		1,525,874
Total noncurrent assets		1,543,235
TOTAL ASSETS		1,803,266
LIABILITIES		
CURRENT:		
Warrants payable		2,418
Bonds payable		112,000
Total current liabilities		114,418
NONCURRENT:		
Compensated absences		5,000
Other postemployment benefits		1,704
Bonds and notes payable		622,000
Total noncurrent liabilities		628,704
TOTAL LIABILITIES		743,122
NET POSITION		
Net investment in capital assets		824,345
Unrestricted		235,799
TOTAL NET POSITION	$	1,060,144

See notes to basic financial statements.

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

FISCAL YEAR ENDED JUNE 30, 2013

	Water Enterprise Fund
OPERATING REVENUES:	
Charges for services	$ 439,536
OPERATING EXPENSES:	
Cost of services and administration	303,875
Depreciation	75,242
TOTAL OPERATING EXPENSES	379,117
OPERATING INCOME (LOSS)	60,419
NONOPERATING REVENUES (EXPENSES):	
Interest expense	(34,493)
CHANGE IN NET POSITION	25,926
NET POSITION AT BEGINNING OF YEAR	1,034,218
NET POSITION AT END OF YEAR	$ 1,060,144

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS

FISCAL YEAR ENDED JUNE 30, 2013

		Water Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers and users	$	459,636
Payments to vendors		(180,372)
Payments to employees		(149,489)
NET CASH FROM OPERATING ACTIVITIES		129,775
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Principal payments on bonds and notes		(112,000)
Interest expense		(34,493)
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES		(146,493)
NET CHANGE IN CASH AND CASH EQUIVALENTS		(16,718)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		133,187
CASH AND CASH EQUIVALENTS AT END OF YEAR	$	116,469
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES:		
Operating income (loss)	$	60,419
Adjustments to reconcile operating income (loss) to net Cash from operating activities:		
Depreciation		75,242
Changes in assets and liabilities:		
Water fee receivable		20,100
Warrants payable		(26,433)
Other postemployment benefits		447
Total adjustments		69,356
NET CASH FROM OPERATING ACTIVITIES	$	129,775

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2013

	Other Postemployment Benefit Fund
ASSETS	
Cash and cash equivalents..... $	5,000
Held in trust for other postemployment benefits..... $	5,000

See notes to basic financial statements.

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FISCAL YEAR ENDED JUNE 30, 2013

	Other Postemployment Benefit Fund
ADDITIONS:	
Contributions:	
Employer	$ 5,000
NET POSITION AT BEGINNING OF YEAR	-
NET POSITION AT END OF YEAR	$ 5,000

See notes to basic financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Town of Wenham, Massachusetts (the Town) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described herein.

A. Reporting Entity

The Town is a municipal corporation governed by an elected three member Board of Selectmen and an appointed Town Administrator.

For financial reporting purposes, the Town has included all funds, organizations, agencies, boards, commissions and institutions. The Town has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the basic financial statements to be misleading or incomplete. As required by GAAP, these basic financial statements present the Town (the primary government) and its component units. The Town has no component units that require inclusion in these basic financial statements.

The Town has an agreement with the Town of Hamilton to operate a Joint Public Library under the direction of a Joint Board of Library Trustees. The Town is the administrator for all matters associated with the management of the Joint Public Library. All revenues and expenditures related to the operation of the Joint Public Library are accounted for in the Town's General Fund. Reimbursements from the Town of Hamilton for their apportioned share of expenditures are recorded as intergovernmental revenue. In fiscal year 2013 operating expenses were approximately $857,000 of which the Town's share totaled $294,000 and Hamilton's share totaled $563,000. The $563,000 is reported as intergovernmental revenue.

The Town also has an agreement with the Town of Hamilton to operate a council on aging shuttle van for seniors. The Town is the administrator for all matters associated with the operation of the van service. All revenues and expenditures related to the operation of the van service are accounted for in the Town's General Fund. Reimbursements from the Town of Hamilton for their apportioned share of expenditures are recorded as intergovernmental revenue. In fiscal year 2013 operating expenses were approximately $50,000 of which the Town's share totaled $18,000 and Hamilton's share totaled $32,000. The $32,000 is reported as intergovernmental revenue.

The Town also has agreements with the Town of Hamilton to operate a joint recreation department and a joint emergency communications center. Both programs are operated by the Town of Hamilton. The Town of Wenham reimburses Hamilton for Wenham's share of these two programs. Reimbursements to Hamilton for these programs totaled $63,000 and $131,000 respectively in fiscal year 2013.

The Town is a member of the Hamilton-Wenham Regional School District (the District) which provides educational services to both communities. This joint venture assesses each community its share of operating and debt service costs based on student population and other factors. In fiscal year 2013, Wenham's share of the operating expense totaled $7,065,691 and its share of the debt service expense totaled $237,812. There is no equity interest required to be reported in the basic financial statements. Complete audited financial statements can be obtained directly from the District's administrative office located at 5 School Street, Wenham, MA 01984.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

Fund Financial Statements

The GASB requires separate financial statements be provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and displayed in a single column.

Major Fund Criteria

Major funds must be reported if the following criteria are met:

- If the total assets, liabilities, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding element (assets, liabilities, etc.) for all funds of that category or type (total governmental or total enterprise funds), *and*

- If the total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Internal service funds and fiduciary funds are reported by fund type.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the fiscal year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.

- Grants and contributions that are restricted to meeting the operational requirements of a particular function or segment.

- Grants and contributions that are restricted to meeting the capital requirements of a particular function or segment.

Taxes and other items not identifiable as program revenues are reported as general revenues.

For the most part, the effect of interfund activity has been removed from the government-wide financial statements. However, the effect of interfund services provided and used between functions is not eliminated as the elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

Fund Financial Statements

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Real estate and personal property tax revenues are considered available if they are collected within 60 days after fiscal year-end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

The *general fund* is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

The *community preservation fund* is used to account for the proceeds of a surcharge to real estate taxes along with a matching state grant. These funds must be spent in accordance with state law.

The *Wenham Affordable Housing Trust fund* is used to account for funds designated to develop affordable housing within the Town.

The nonmajor governmental funds consist of other special revenue, capital projects and permanent funds that are aggregated and presented in the *nonmajor governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:

The *special revenue fund* is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than permanent funds or capital projects.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets of the governmental funds.

The *permanent fund* is used to account for and report financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

Proprietary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The Town of Wenham reports the following proprietary fund:

The *water enterprise fund* is used to account for the Town's water activities.

Fiduciary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund type is reported:

The *other postemployment benefit trust fund* is used to accumulate resources to provide funding for future other postemployment benefits (OPEB) liabilities.

D. Cash and Investments

Government-Wide and Fund Financial Statements

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition. Investments are carried at fair value.

E. Accounts Receivable

Government-Wide and Fund Financial Statements

The recognition of revenue related to accounts receivable reported in the government-wide financial statements are reported under the accrual basis of accounting. The recognition of revenue related to accounts receivable reported in the governmental funds financial statements are reported under the modified accrual basis of accounting.

Real Estate, Personal Property Taxes and Tax Liens

Real estate and personal property taxes are levied and based on values assessed on January 1st of every year. Assessed values are established by the Board of Assessor's for 100% of the estimated fair market value. Taxes are due on August 1st, November 1st, February 1st and May 1st and are subject to penalties and interest if they are not paid by the respective due date. Real estate and personal property taxes levied are recorded as receivables in the fiscal year of the levy.

Real estate tax liens are processed after the close of the valuation year on delinquent properties and are recorded as receivables in the fiscal year they are processed.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectibles is not reported.

Personal property taxes cannot be secured through the lien process. The allowance of uncollectibles is estimated based on historical trends and specific account analysis.

Motor Vehicle Excise

Motor vehicle excise taxes are assessed annually for each vehicle registered and are recorded as receivables in the fiscal year of the levy. The Commonwealth is responsible for reporting the number of vehicles registered and the fair values of those vehicles. The tax calculation is the fair value of the vehicle multiplied by $25 per $1,000 of value.

The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

Water Fees

Water user fees are levied quarterly based on individual meter readings and are subject to penalties and interest if they are not paid by the respective due date. Unbilled user fees are estimated at year-end and are recorded as revenue in the current period. Water liens are processed after year end and included as a lien on the property owner's tax bill.

Since the receivables are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectibles.

Intergovernmental

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, receivables are recorded when the qualifying expenditures are incurred and all other grant requirements are met.

These receivables are considered 100% collectible and therefore do not report an allowance for uncollectibles.

F. Inventories

Government-Wide and Fund Financial Statements

Inventories are recorded as expenditures at the time of purchase. Such inventories are not material in total to the government-wide financial statements.

G. Capital Assets

Government-Wide and Proprietary Fund Financial Statements

Capital assets, which include land, buildings, machinery and equipment, and infrastructure (e.g., roads, water mains, and similar items), are reported in the applicable governmental activity column of the government-wide financial statements. Capital assets are recorded at historical cost, or at estimated historical cost, if actual

historical cost is not available. Donated capital assets are recorded at the estimated fair market value at the date of donation. Capital assets of the governmental activities column in the government-wide financial statements do not include construction period interest.

All purchases and construction costs in excess of $5,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year.

Capital assets (excluding land) are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

Capital Asset Type	Estimated Useful Life (in years)
Buildings	40
Machinery and equipment	5-50
Infrastructure	10-60

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

Governmental Fund Financial Statements

Capital asset costs are recorded as expenditures in the acquiring fund in the fiscal year of the purchase.

H. Deferred Outflows/Inflows of Resources

Government-Wide Financial Statements (Net Position)

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The Town did not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town did not have any items that qualify for reporting in this category.

I. Net Position Flow Assumption

Government-Wide Financial Statements (Net Position)

Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

J. Interfund Receivables and Payables

During the course of its operations, transactions occur between and within individual funds that may result in amounts owed between funds.

Fund Financial Statements

Transactions of a buyer/seller nature between and within funds are *not* eliminated from the individual fund statements. Receivables and payables resulting from these transactions are classified as "Due from other funds" or "Due to other funds" on the balance sheet.

Government Wide Financial Statements

Transactions of a buyer/seller nature between and within governmental funds are eliminated from the governmental activities in the statement of net assets.

K. Interfund Transfers

During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as transfers in and transfers out.

Fund Financial Statements

Transfers between and within funds are *not* eliminated from the individual fund statements and are reported as transfers in and transfers out.

Government-Wide Financial Statements

Transfers between and within governmental funds are eliminated from the governmental activities in the statement of net assets. Any residual balances outstanding between the governmental activities and business-type activities are reported in the Statement of Activities as "Transfers, net".

L. Deferred Revenue

Deferred revenue at the governmental fund financial statement level represents receivables that do not meet the available criterion in accordance with the current financial resources measurement focus and the modified accrual basis of accounting. Deferred revenue is recognized as revenue in the conversion to the government-wide (full accrual) financial statements.

M. Net Assets and Fund Equity

Government-Wide Financial Statements (Net Assets)

Net assets are reported as restricted when amounts that are not available for appropriation or are legally restricted by outside parties for a specific future use.

Net assets have been "restricted for" the following:

"Permanent funds - expendable" represents amounts held in trust for which the expenditures are restricted by various trust agreements.

"Permanent funds - nonexpendable" represents amounts held in trust for which only investment earnings may be expended.

"Other purposes" represents restrictions placed on assets from outside parties.

Fund Financial Statements (Fund Balances)

Governmental fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The governmental fund balance classifications are as follows:

"Nonspendable" fund balance includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

"Restricted" fund balance includes amounts subject to constraints placed on the use of resources that is either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or that are imposed by law through constitutional provisions or enabling legislation.

"Committed" fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action Town Meeting.

"Assigned" fund balance includes amounts that are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed.

"Unassigned" fund balance includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

N. Long-term debt

Government-Wide and Proprietary Fund Financial Statements

Long-term debt is reported as liabilities in the government-wide and proprietary fund statement of net assets. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

Governmental Fund Financial Statements

The face amount of governmental funds long-term debt is reported as other financing sources. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as general government expenditures.

O. Investment Income

Excluding the permanent funds, investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).

P. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies.

Government-Wide and Proprietary Fund Financial Statements

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

Governmental Fund Financial Statements

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources, are reported as expenditures and fund liabilities.

Q. Use of Estimates

Government-Wide and Fund Financial Statements

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

R. Total Column

Fund Financial Statements

The total column on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

S. Fund Deficits

There were no permanent fund deficit balances at June 30, 2013.

NOTE 2 – CASH AND INVESTMENTS

Statutes authorize the Town to invest in obligations of the U.S. Treasury, agencies, and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's investment pool (the Pool). In addition, there are various restrictions limiting the amount and length of deposits and investments.

The Town maintains a cash and investment pool that is available for use by all funds, except the Trust Funds. Each fund type's portion of this pool is displayed on the balance sheet as "Cash and Cash Equivalents". The deposits and investments of the Trust Funds are held separately from those of other Town funds.

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Town has not formally adopted a policy for custodial credit risk of deposits. At fiscal year-end, the carrying amount of deposits totaled $5,774,774 and the bank balance totaled $5,899,446. Of the bank

balance, $1,538,132 was covered by Federal Depository Insurance, $1,656,158 was covered by Depositors Insurance Fund, $531,411 was covered by the Securities Investor Protector Corporation, $2,065,069 was collateralized and $108,676 was uncollateralized.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the government will not be able to recover the value of its investments or collateral security that are in the possession of an outside party.

Of the Town's total investments of $868,595, there was custodial credit risk exposure of $547,883 which is equal to the investments in government sponsored enterprises of $280,418; and corporate bonds in the amount of $267,465 because the related securities are uninsured, unregistered and held by the counterparty. The Town does not have an investment policy for custodial credit risk.

Investments and Credit Risk

The Town has not adopted a formal policy related to credit risk. As of June 30, 2013, the Town had the following investments:

		Maturity		
	Fair Value	Under 1 Year	1-5 Years	Moody's Rating
Investment Type				
Debt Securities:				
U.S. Government Securities:				
U.S. Treasury Note	$ 154,626	$ -	$ 154,626	Aaa
Government Sponsored Enterprises:				
Federal Home Loan Mortgage Corporation	50,578	50,578	-	Aaa
Federal National Mortgage Association	75,215	75,215	-	Aaa
Corporate Bonds:				
General Electric Capital Corporation	128,362	-	128,362	A1
ATT Inc. Bond	79,397	-	79,397	
Hewlett Packard CO NT	59,706	-	59,706	A3
Total Debt Securities	547,884	$ 125,793	$ 422,091	
Other Investments:				
Money Market Mutual Funds	138,226			
Mutual Funds	182,485			
Total Investments	$ 868,595			

Interest Rate Risk

The government does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Credit Risk

The Town places no limit on the amount the Town may invest in any one issuer.

More than 5 percent of the Town's investments are in the following securities:

Issuer	Percentage of Total Investments
Federal Home Loan Mortgage Corporation	6%
Federal National Mortgage Association	9%

NOTE 3 – RECEIVABLES

At June 30, 2013, receivables for the governmental funds, in the aggregate, including the applicable allowance for uncollectibles, are as follows:

Governmental Funds

	Gross Amount	Allowance for Uncollectibles	Net Amount
Receivables:			
Real estate and personal property taxes	$ 245,193	$ -	$ 245,193
Real estate tax deferrals	105,325	-	105,325
Community preservation fund surtax	5,047	-	5,047
Tax liens	107,022	-	107,022
Motor vehicle excise taxes	60,822	(21,900)	38,922
Departmental and other	111,079	-	111,079
Intergovernmental	285,110	-	285,110
Community preservation fund state share	141,522	-	141,522
Total	$ 1,061,120	$ (21,900)	$ 1,039,220

At June 30, 2013, receivables for the water enterprise consist of the following:

Enterprise Funds

	Gross Amount	Allowance for Uncollectibles	Net Amount
Receivables:			
Water fees	$ 143,562	$ -	$ 143,562

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of deferred revenue reported in the governmental funds were as follows:

	General Fund	Other Governmental Funds	Total
Receivable type:			
Real estate and personal property taxes	$ 226,440	$ -	$ 226,440
Real estate tax deferrals	105,325	-	105,325
Community preservation fund surtax	-	5,047	5,047
Tax liens	107,022	-	107,022
Motor vehicle excise taxes	38,922	-	38,922
Departmental and other	63,979	-	63,979
Intergovernmental	-	285,110	285,110
Community preservation fund state share	-	141,522	141,522
Other asset type:			
Tax foreclosures	297,007	-	297,007
Total	$ 838,695	$ 431,679	$ 1,270,374

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2013, was as follows:

Governmental Activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 486,680	$ -	$ -	$ 486,680
Construction in progress	-	4,570	-	4,570
Total capital assets not being depreciated	486,680	4,570	-	491,250
Capital assets being depreciated:				
Buildings	10,408,194	15,200	-	10,423,394
Machinery and equipment	4,316,623	273,060	-	4,589,683
Infrastructure	2,815,860	-	-	2,815,860
Total capital assets being depreciated	17,540,677	288,260	-	17,828,937
Less accumulated depreciation for:				
Buildings	(1,863,853)	(259,068)	-	(2,122,921)
Machinery and equipment	(3,084,435)	(222,139)	-	(3,306,574)
Infrastructure	(412,841)	(85,319)	-	(498,160)
Total accumulated depreciation	(5,361,129)	(566,526)	-	(5,927,655)
Total capital assets being depreciated, net	12,179,548	(278,266)	-	11,901,282
Total governmental activities capital assets, net	$ 12,666,228	$ (273,696)	$ -	$ 12,392,532

Business-Type Activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 17,361	$ -	$ -	$ 17,361
Capital assets being depreciated:				
Machinery and equipment	815,825	-	-	815,825
Infrastructure	1,295,375	-	-	1,295,375
Total capital assets being depreciated	2,111,200	-	-	2,111,200
Less accumulated depreciation for:				
Machinery and equipment	(239,498)	(36,587)	-	(276,085)
Infrastructure	(270,586)	(38,655)	-	(309,241)
Total accumulated depreciation	(510,084)	(75,242)	-	(585,326)
Total capital assets being depreciated, net	1,601,116	(75,242)	-	1,525,874
Total business-type activities capital assets, net	$ 1,618,477	$ (75,242)	$ -	$ 1,543,235

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General government	$ 194,767
Public safety	101,125
Public works	157,311
Culture and recreation	113,323
Total depreciation expense - governmental activities	$ 566,526
Business-Type Activities:	
Water	$ 75,242

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended June 30, 2013, are summarized as follows:

	Transfers In:			
Transfers Out:	General Fund	Nonmajor Governmental Funds	Total	
General Fund	$ -	$ 4,475	$ 4,475	(a)
Nonmajor Governmental Funds	6,500	-	6,500	(b)
Total	$ 6,500	$ 4,475	$ 10,975	

(a) Grounds/Building Maintenance Deficit raised on 2013 recap.
(b) Transfer from Cemetery Lots for Cemetery Maintenance.

NOTE 6 – SHORT-TERM FINANCING

The Town is authorized to borrow on a temporary basis to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue or tax anticipation notes (RANS or TANS).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS).

Short-term loans are general obligations of the Town and carry maturity dates that are limited by statute. Interest expenditures for short-term borrowings are accounted for in the General Fund.

There was no short-term debt issued during fiscal year 2013 or outstanding at June 30, 2013.

NOTE 7 – LONG-TERM DEBT

State law permits the Town, under the provisions of Chapter 44, Section 10, to authorize indebtedness up to a limit of 5% of its equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit". In addition, however, a Town may authorize debt in excess of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit".

Details related to the Town's outstanding indebtedness at June 30, 2013, and the debt service requirements follow.

Bonds and Notes Payable Schedule

Project	Interest Rate (%)	Outstanding at June 30, 2012	Issued	Redeemed	Outstanding at June 30, 2013
Fire Truck	4.00 - 6.50	$ 30,000	$ -	$ 15,000	$ 15,000
Library	4.00 - 5.00	520,000	-	75,000	445,000
Lease Buyback	4.00 - 5.00	130,000	-	20,000	110,000
Town Hall/Police Station	4.00 - 5.00	95,000	-	15,000	80,000
Town Hall/Police Station	3.88 - 4.50	4,650,000	-	330,000	4,320,000
Fire Truck	4.25 - 4.50	225,000	-	45,000	180,000
Drainage/Road Repair	2.00 - 3.25	615,000	-	39,000	576,000
Energy Service Company	2.00 - 2.25	264,000	-	24,000	240,000
DPW Equipment	2.70	115,000	-	30,000	85,000
Total Governmental Debt		6,644,000	-	593,000	6,051,000
Water Tower	4.00 - 5.00	625,000	-	75,000	550,000
Water Tower	2.00 - 2.25	221,000	-	37,000	184,000
Total Enterprise Debt		846,000	-	112,000	734,000
Total Debt		$ 7,490,000	$ -	$ 705,000	$ 6,785,000

Debt service requirements for principal and interest for Governmental Bonds payable in future fiscal years are as follows:

Fiscal Year	Principal	Interest	Total
2014	$ 593,000	$ 226,098	$ 819,098
2015	568,000	203,329	771,329
2016	558,000	181,620	739,620
2017	523,000	160,054	683,054
2018	449,000	140,385	589,385
2019	480,000	122,278	602,278
2020	480,000	104,263	584,263
2021	400,000	85,886	485,886
2022	400,000	71,112	471,112
2023	400,000	56,077	456,077
2024	300,000	42,452	342,452
2025	300,000	30,377	330,377
2026	300,000	18,226	318,226
2027	300,000	6,075	306,075
Total	$ 6,051,000	$ 1,448,232	$ 7,499,232

Bonds and Notes Payable Schedule – Enterprise Fund

Debt service requirements for principal and interest for enterprise fund bonds and notes payable in future fiscal years are as follows:

Fiscal Year	Principal	Interest	Total
2014	$ 112,000	$ 30,302	$ 142,302
2015	112,000	26,075	138,075
2016	117,000	21,772	138,772
2017	117,000	17,146	134,146
2018	116,000	12,405	128,405
2019	80,000	8,000	88,000
2020	80,000	4,000	84,000
Total	$ 734,000	$ 119,700	$ 853,700

The Town is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. At June 30, 2013, the Town had $75,000 of Water Tower projects, $260,955 of Energy Improvements and $23,000 for a Trackless Machine in authorized and unissued debt.

General Long-Term Liabilities

The Town records its liability for long-term bonds and notes in the Government-wide financial statements. Other general long-term obligations recognized by the Town are its obligations for compensated absence benefits (sick and vacation pay) and other postemployment benefits.

During the fiscal year ended June 30, 2013, the following changes occurred in long-term liabilities:

	Balance June 30, 2012	Bonds and Notes Issued	Bonds and Notes Redeemed	Other Net Increase (Decrease)	Balance June 30, 2013	Current Portion
Governmental Activities:						
Long-Term Bonds and Notes.....	$ 6,644,000	$ -	$ (593,000)	$ -	$ 6,051,000	$ 593,000
Compensated Absences.....	181,000	-	-	(77,000)	104,000	54,429
Other Postemployment Benefits.....	649,080	-	-	231,116	880,196	-
Total.....	$ 7,474,080	$ -	$ (593,000)	$ 154,116	$ 7,035,196	$ 647,429
Business-Type Activities:						
Long-Term Bonds and Notes.....	$ 846,000	$ -	$ (112,000)	$ -	$ 734,000	$ 112,000
Compensated Absences.....	5,000	-	-	-	5,000	-
Other Postemployment Benefits.....	1,257	-	-	447	1,704	-
Total.....	$ 852,257	$ -	$ (112,000)	$ 447	$ 740,704	$ 112,000

NOTE 8 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS

In fiscal year 2011, the Town implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The intention of the GASB is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the Town's financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

Massachusetts General Law Ch.40 §5B allows for the establishment of stabilization funds for one or more different purposes. The creation of a fund requires a two-thirds vote of the legislative body and must clearly define the purpose of the fund. Any change to the purpose of the fund along with any additions to or appropriations from the fund requires a two-thirds vote of the legislative body.

In accordance with Statement No. 54, the Town's $505,000 stabilization fund has been reported in the general fund as unassigned.

GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The Town has reported principal portions of endowment funds as nonspendable.

In addition to the nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self-imposed constraints of the government from its highest level of decision making authority.
- Assigned: fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balance of the general fund that is not constrained for any particular purpose.

The Town has classified its fund balances with the following hierarchy:

	General	Community Preservation	Wenham Affordable Housing Trust	Nonmajor Governmental Funds	Total Governmental Funds
FUND BALANCES					
Nonspendable:					
Permanent Fund Principal	$ -	$ -	$ -	$ 790,336	$ 790,336
Assets Held for Resale	-	-	189,900	-	189,900
Restricted for:					
Community Preservation	-	1,939,914	-	-	1,939,914
Town Hall and Police Station Project	-	-	-	24,230	24,230
Emergency Culvert Repair Project	-	-	-	180,533	180,533
Affordable Housing	-	-	656,058	-	656,058
Federal and State Grants	-	-	-	93,510	93,510
Receipts Reserved for Appropriation	-	-	-	47,744	47,744
Gifts and Revolving Funds	-	-	-	625,810	625,810
Road Construction	-	-	-	40,707	40,707
Highway Capital Projects	-	-	-	2,725	2,725
Expendable Trust Funds	-	-	-	94,145	94,145
Assigned to:					
General Government	2,162	-	-	-	2,162
Public Safety	473	-	-	-	473
Public Works	66	-	-	-	66
Human Services	289	-	-	-	289
Culture and Recreation	150	-	-	-	150
Reserved for Subsequent Year Expenditures	9,977	-	-	-	9,977
Unassigned	1,854,067	-	-	(14,476)	1,839,591
TOTAL FUND BALANCES	$ 1,867,184	$ 1,939,914	$ 845,958	$ 1,885,264	$ 6,538,320

NOTE 9 – PENSION PLAN

Plan Description - The Town contributes to the Essex Regional Retirement System (System), a cost-sharing multiple-employer defined benefit pension plan administered by the Essex Regional Retirement Board. Substantially all employees are members of the System.

The System provides retirement, disability and death benefits to plan members and beneficiaries. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth during those years are borne by the Commonwealth. Cost-of-living adjustments granted after 1997 must be approved by the Board and are borne by the System. The System issues a publicly available financial report in accordance with guidelines established by the Commonwealth of Massachusetts Public Employee Retirement Administration Commission. That report may be obtained by contacting the System located at 491 Maple Street, Danvers, Massachusetts, 01923.

Funding Policy - Plan members are required to contribute to the System at rates ranging from 5% to 11% of annual covered compensation. The Town is required to pay into the System its share of the system-wide actuarial determined contribution which is apportioned among the employers based on active current payroll. The contributions of plan members and the Town are governed by Chapter 32 of the MGL. The Town's contributions to the System for the fiscal years ended June 30, 2013, 2012 and 2011 totaled $426,684, $396,782, and $394,492, respectively, which equaled its required contribution for each fiscal year.

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description – The Town of Wenham administers a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides healthcare, dental, and life insurance for eligible retirees and their spouses through the Town's group health insurance plan, which covers both active and retired members. Chapter 32B of the MGL assigns authority to establish and amend benefit provisions of the plan. Benefit provisions are negotiated between the Town and the unions representing Town employees and are renegotiated each bargaining period. The Retiree Health Plan does not issue a publicly available financial report.

Funding Policy – Contribution requirements are also negotiated between the Town and union representatives. The required contribution is based on a pay-as-you-go financing requirement. The Town contributes 75 percent of the cost of current-year premiums for eligible retired plan members and their spouses. Plan members receiving benefits contribute the remaining 25 percent of their premium costs.

The Commonwealth of Massachusetts passed special legislation that has allowed the Town to establish the postemployment benefit trust fund and to enable the Town to raise taxes necessary to begin pre-funding its OPEB liabilities. During the fiscal year 2013, the Town voted to approve its OPEB trust fund, and has pre-funded OPEB liabilities in the amount of $5,000.

Annual OPEB Cost and Net OPEB Obligation – The Town's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The components of the Town's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Town's net OPEB obligation are summarized in the following table:

Annual required contribution	$ 393,382
Amortization of Actuarial (Gains) / Losses	9,943
Adjustments to annual required contribution	(36,162)
Interest on net OPEB obligation	26,013
Annual OPEB cost (expense)	393,176
Expected Benefit Payment	(161,613)
Increase/(Decrease) in OPEB Obligation	231,563
Net OPEB Obligation - beginning of year	650,337
Net OPEB Obligation - end of year	$ 881,900

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2013 and the previous two fiscal years was as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2013	$ 393,176	41%	$ 881,900
6/30/2012	368,275	45%	650,337
6/30/2011	377,015	42%	446,274

Funded Status and Funding Progress – The funded status of the plan as of the most recent actuarial valuation dates is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Projected Unit Credit (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
7/1/2012	$ -	$ 4,006,943	$ 4,006,943	0%	$ 3,385,097	118.4%
7/1/2009	-	4,053,759	4,053,759	0%	3,153,907	128.5%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are

compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions – Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2012, actuarial valuation, actuarial liabilities were determined using the projected unit credit cost method. The actuarial assumptions included a 4.0% investment return assumption, which is based on the expected yield on the assets of the Town, calculated based on the funded level of the plan at the valuation date, and an annual medical/drug cost trend rate of 3% initially, graded to 5% over 3 years and included a 2.5% inflation assumption. The UAAL is being amortized over a 30 year period, with a flat dollar amortization. The remaining amortization period at June 30, 2013 is 29 years.

NOTE 11 – RISK FINANCING

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. The Town participates in premium-based health care plans for its employees and retirees. The Town participates in a premium-based workers' compensation insurance plan for its employees.

The amount of settlements has not exceeded the coverage in any of the last three fiscal years.

NOTE 12 – CONTINGENCIES

The Town participates in a number of federal award programs. These programs are subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

Various legal actions and claims are pending against the Town. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, at June 30, 2013, cannot be ascertained, management believes any resulting liability should not materially affect the financial position of the Town at June 30, 2013.

NOTE 13 – COMMITMENTS

During fiscal year 2010 the Town established the Wenham Affordable Housing Trust Fund (the Trust). The Trust was initially funded with a $703,000 gift received in fiscal year 2008 from a real estate developer and a $208,292 contribution from the CPA Fund. The Trust will be used for the preservation and creation of affordable housing in the Town and will be governed by a Board of Trustees. During fiscal year 2010, the Trust was used to purchase two properties to be resold as affordable housing units. During fiscal year 2011 one of the properties was sold and the remaining property is still being held for resale. The property is reported at its estimated net realizable value as assets held for resale as of June 30, 2013 in the Wenham Affordable Housing Trust major governmental fund.

NOTE 14 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During fiscal year 2013, the following GASB pronouncements were implemented:

- GASB Statement #60, *Accounting and Financial Reporting for Service Concession Arrangements*. The implementation of this pronouncement did not impact the basic financial statements.

- GASB Statement #61, *The Financial Reporting Entity: Omnibus*. The implementation of this pronouncement did not impact the basic financial statements.

- GASB Statement #63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. Financial statement changes include net assets changing to net position and invested in capital assets, net of related debt changing to net investment in capital assets. Notes to the basic financial statements were changed to provide additional disclosure on deferred outflows of resources and deferred inflows of resources.

- GASB Statement #66, *Technical Corrections – 2012, an amendment of GASB Statements No. 10 and No. 62*. The implementation of this pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in future fiscal years:

- The GASB issued Statement #65, *Items Previously Reported as Assets and Liabilities,* which is required to be implemented in fiscal year 2014.

- The GASB issued Statement #67, *Financial Reporting for Pension Plans,* which is required to be implemented in fiscal year 2014.

- The GASB issued Statement #68, *Accounting and Financial Reporting for Pensions*, which is required to be implemented in fiscal year 2015.

- The GASB issued Statement #69, *Government Combinations and Disposals of Government Operations*, which is required to be implemented in fiscal year 2015.

- The GASB issued Statement #70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, which is required to be implemented in fiscal year 2014.

Management is currently assessing the impact the implementation of these pronouncements will have on the basic financial statements.

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Required Supplementary Information

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS - BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2013

	Budgeted Amounts			
	Amounts Carried Forward From Prior Year	Initial Budget	Original Budget	Final Budget
REVENUES:				
Real estate and personal property taxes, net of tax refunds	$ -	$ 12,209,705	$ 12,209,705	12,209,705
Motor vehicle and other excise taxes	-	490,000	490,000	490,000
Intergovernmental	-	1,015,420	1,015,420	1,015,420
Departmental and other	-	342,850	342,850	342,850
Investment income	-	3,000	3,000	3,000
Miscellaneous	-	-	-	-
TOTAL REVENUES	-	14,060,975	14,060,975	14,060,975
EXPENDITURES:				
Current:				
General government	8,215	1,107,114	1,115,329	1,036,360
Public safety	-	1,859,684	1,859,684	1,866,328
Education	11,356	7,381,076	7,392,432	7,392,432
Public works	1,876	1,205,755	1,207,631	1,210,573
Human services	-	123,196	123,196	132,354
Culture and recreation	-	804,836	804,836	804,798
Pension benefits	-	432,484	432,484	432,484
Property and liability insurance	-	120,878	120,878	119,573
Employee benefits	-	634,542	634,542	687,399
State and county charges	-	157,050	157,050	157,050
Debt service:				
Principal	-	483,000	483,000	483,000
Interest	-	191,942	191,942	200,653
TOTAL EXPENDITURES	21,447	14,501,557	14,523,004	14,523,004
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(21,447)	(440,582)	(462,029)	(462,029)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	6,500	6,500	6,500
Transfers out	-	(4,475)	(4,475)	(4,475)
Prior year carrryforward appropriations	21,447	-	21,447	21,447
Free cash	-	427,416	427,416	427,416
Other amounts raised and used	-	(19,002)	(19,002)	(19,002)
TOTAL OTHER FINANCING SOURCES (USES)	21,447	410,439	431,886	431,886
NET CHANGE IN FUND BALANCE	-	(30,143)	(30,143)	(30,143)
BUDGETARY FUND BALANCE, Beginning of year	-	-	1,071,141	1,071,141
BUDGETARY FUND BALANCE, End of year	$ -	$ (30,143)	$ 1,040,998	1,040,998

See notes to required supplementary information.

	Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance To Final Budget
$	12,442,423	$ -	$ 232,718
	543,343	-	53,343
	968,985	-	(46,435)
	496,221	-	153,371
	(2,775)	-	(5,775)
	28,446	-	28,446
	14,476,643	-	415,668
	956,202	2,162	77,996
	1,819,478	473	46,377
	7,389,805	-	2,627
	1,160,072	66	50,435
	113,343	289	18,722
	798,680	150	5,968
	428,972	-	3,512
	113,578	-	5,995
	629,963	-	57,436
	157,092	-	(42)
	483,000	-	-
	200,653	-	-
	14,250,838	3,140	269,026
	225,805	(3,140)	684,694
	6,500	-	-
	(4,475)	-	-
	-	-	(21,447)
	-	-	(427,416)
	-	-	19,002
	2,025	-	(429,861)
	227,830	(3,140)	254,833
	1,071,141	-	-
$	1,298,971	$ (3,140)	$ 254,833

COMMUNITY PRESERVATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS - BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2013

	Original and Final Budget	Actual Budgetary Amounts	Variance To Final Budget
REVENUES:			
Community preservation surcharge	$ 280,000	$ 284,650	$ 4,650
Community preservation state match	134,577	141,644	7,067
Investment income	5,000	5,123	123
TOTAL REVENUES	419,577	431,417	11,840
EXPENDITURES:			
Current:			
Community preservation expenditures	60,045	23,996	36,049
Debt service:			
Principal	110,000	110,000	-
Interest	63,090	63,090	-
TOTAL EXPENDITURES	233,135	197,086	36,049
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	186,442	234,331	47,889
BUDGETARY FUND BALANCE, Beginning of year	1,705,583	1,705,583	-
BUDGETARY FUND BALANCE, End of year	$ 1,892,025	$ 1,939,914	$ 47,889

See notes to required supplementary information.

Retirement System Schedules of Funding Progress and Employer Contributions

The Retirement System Schedule of Funding Progress presents multi-year trend information about whether the actuarial value of planned assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

The Retirement System Schedule of Employer Contributions presents multi-year trend information for required and actual contributions relating to the cost-sharing plan as a whole, of which the Town is one participating employer, as well as the Town's proportionate share of the plan's annual contribution.

ESSEX REGIONAL RETIREMENT SYSTEM
SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Entry Age (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
01/01/11	$ 278,332,006	$ 536,115,536	$ 257,783,530	51.9%	$ 114,006,815	226.1%
01/01/08	301,420,965	445,171,554	143,750,589	67.7%	111,726,856	128.7%
01/01/06	261,327,047	375,593,562	114,266,515	69.6%	98,641,094	115.8%
01/01/04	229,852,971	333,396,222	103,543,251	68.9%	93,404,002	110.9%
01/01/02	218,346,198	287,390,715	69,044,517	76.0%	85,005,338	81.2%
01/01/00	190,363,700	253,847,100	63,483,400	75.0%	69,525,900	91.3%
01/01/99	180,034,700	268,386,000	88,351,300	67.1%	89,645,300	98.6%
01/01/98	151,293,900	245,965,100	94,671,200	61.5%	85,785,000	110.4%
01/01/96	106,176,700	200,397,500	94,220,800	53.0%	72,953,200	129.2%
01/01/94	80,878,500	178,256,800	97,378,300	45.4%	62,076,500	156.9%
01/01/92	61,357,800	143,785,900	82,428,100	42.7%	52,995,500	155.5%

The Town's share of the UAAL, as of January 1, 2011, is approximately 2%.

See notes to required supplementary information.

ESSEX REGIONAL RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER CONTRIBUTIONS

Fiscal Year Ended June 30	System Wide: Annual Required Contributions	System Wide: (A) Actual Contributions	System Wide: Percentage Contributed	Town of Wenham: (B) Actual Contributions	Town of Wenham: (B/A) Town's Percentage of System Wide Actual Contributions
2013	$ 22,770,925	$ 22,770,925	100%	$ 426,684	1.87%
2012	21,084,190	21,084,190	100%	396,782	1.88%
2011	19,484,573	19,484,573	100%	394,492	2.02%
2010	17,648,430	17,648,430	100%	374,147	2.12%
2009	16,652,520	16,652,520	100%	338,730	2.03%
2008	15,601,671	15,601,671	100%	327,060	2.10%
2007	15,788,864	15,788,864	100%	308,782	1.96%
2006	16,622,274	16,622,274	100%	295,843	1.78%
2005	13,080,011	13,080,011	100%	276,119	2.11%

The Town's Actual Contributions equaled 100% of its Required Contributions for each year presented.

See notes to required supplementary information.

Other Postemployment Benefits Plan Schedules

The Schedule of Funding progress compares, over time, the actuarial accrued liability for benefits with the actuarial value of accumulated plan assets.

The Schedule of Employer Contributions presents multi-year trend information for required and actual contributions relating to the plan.

The Schedule of Actuarial Methods and Assumptions presents factors that significantly affect the identification of trends in the amounts reported.

OTHER POSTEMPLOYMENT BENEFIT PLAN
SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Projected Unit Credit (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
7/1/2012	$ -	$ 4,006,943	$ 4,006,943	0%	$ 3,385,097	118.4%
7/1/2009	-	4,053,759	4,053,759	0%	3,153,907	128.5%

Schedule of Employer Contributions

Fiscal Year Ended	Annual Required Contribution	Actual Contributions Made	Percentage Contributed
6/30/2013	$ 393,382	$ 161,613	41%
6/30/2012	376,232	164,212	44%
6/30/2011	381,102	159,968	42%

See notes to required supplementary information.

OTHER POSTEMPLOYMENT BENEFIT PLAN
ACTUARIAL METHODS AND ASSUMPTIONS

Actuarial Methods:

Valuation date	July 1, 2012
Actuarial cost method	Projected Unit Credit
Amortization method	Amortized as a level dollar amount
Remaining amortization period	30 years as of July 1, 2012
Asset valuation method	Market value

Actuarial Assumptions:

Investment rate of return	4.0%, per year
Medical/drug cost trend rate	3.0% graded to 5.0% over 3 years

Plan Membership:

Current retirees, beneficiaries, and dependents	23
Current active members	35
Total	58

See notes to required supplementary information.

NOTE A – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Municipal Law requires the Town to adopt a balanced budget that is approved by the Finance Committee (Committee). The Committee presents an annual budget to the Open Town Meeting, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. Town Meeting, which has full authority to amend and/or reject the budget or any individual line item, adopts the expenditure budget by majority vote. Increases or decreases subsequent to the approval of the annual budget require a vote at a Special Town Meeting.

The majority of the Town's appropriations are non-continuing which lapse at the end of each fiscal year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior fiscal year be carried forward and made available for spending in the current fiscal year. These carry forwards are included as part of the subsequent fiscal year's original budget.

Generally, expenditures may not exceed the legal level of spending authorized for an appropriation account. However, the Town is statutorily required to pay debt service, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized by majority vote at Town Meeting.

The Town adopts an annual budget for the General Fund in conformity with the guidelines described above. The original fiscal year 2013 budget for the General Fund includes current year appropriations and other amounts to be raised of $14,642,000, continuing appropriations from prior fiscal year of $21,000 and a final increase of the budget of approximately $7,000.

The Town adopts an annual budget for the Community Preservation Fund in conformity with the guidelines described above. The original and final fiscal year 2013 budget includes current year appropriations of $233,000 and budgeted revenues of $420,000.

The Town Accountant has the responsibility to ensure that budgetary control is maintained on an individual line item appropriation account basis. Budgetary control is exercised through the Town's accounting system.

B. Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth of Massachusetts (Commonwealth)) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary basis to GAAP basis results for the General Fund for the fiscal year ended June 30, 2013, is presented below:

	General Fund	Community Preservation Fund
Net change in fund balance - budgetary basis	$ 227,830	$ 234,331
Perspective difference:		
Activity of the stabilization fund recorded in the general fund for GAAP	8,366	-
Basis of accounting differences:		
Recognition of revenue based on available criteria	44,588	-
Net change in recording 60-day receipts accrual	(56,363)	-
Net change in fund balances - GAAP basis	$ 224,421	$ 234,331

NOTE B – PENSION PLAN

The Town contributes to the Essex Regional Retirement System ("Retirement System"), a cost-sharing, multiple-employer defined benefit pension plan ("Plan") administered by the Essex Regional Retirement Board. The Retirement System provides retirement, disability, and death benefits to members and beneficiaries. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the Plan. Plan members are required to contribute to the Retirement System at rates ranging from 5% to 11% of annual covered compensation. The Town is required to pay into the Retirement System its share of the system-wide actuarially determined contribution which is apportioned among the employers based on active covered payroll.

The schedule of funding progress, presented as required supplementary information, following the notes to the basic financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Additionally, the schedule of employer contributions, presented as required supplementary information, following the notes to the basic financial statements, presents multiyear trend information for required and actual contributions relating to the cost-sharing plan as a whole, of which the Town is one participating employer, as well as the Town's proportionate share of the plan's annual contributions. This information is designed to be helpful for understanding the scale of the information presented relative to the Town.

The following actuarial methods and assumptions were used in the Retirement System's most recent actuarial valuation:

Actuarial Methods and Assumptions:

Valuation Date	January 1, 2011
Actuarial Cost Method	Entry Age Normal Cost Method
Amortization Method	A combination of level dollar and 4.5% increases for ERI liability along with increasing amortization for the remaining unfunded liability. Increase in total appropriation not to exceed 8%.
Remaining Amortization Period	24 years remaining as of July 1, 2011
Asset Valuation Method	Sum of actuarial value at beginning of the year and increase in cost value during the year excluding realized appreciation or losses plus 20% of market value at the end of year in excess of the preliminary value, adjusted to be within 20% of their market value.

Actuarial Assumptions:

Investment rate of return	8.25%
Projected salary increases	5.00%
Cost of living adjustments	3.00% for the first $12,000 of retirement income

Plan Membership:

Retired participants and beneficiaries receiving benefits	1,624
Terminated participants entitled to a return of their employee contributions	844
Terminated participants with a vested right to a deferred or immediate benefit	70
Active participants	3,013
Total	5,551

NOTE C – OTHER POSTEMPLOYMENT BENEFITS PLAN

The Town administers a single-employer defined benefit healthcare plan ("The Retiree Health Plan"). The plan provides lifetime healthcare, dental, and life insurance for eligible retirees and their spouses through the Town's group health insurance plan, which covers both active and retired members.

The Town currently finances its other postemployment benefits (OPEB) on a pay-as-you-go basis. As a result, the funded ratio (actuarial value of assets expressed as a percentage of the actuarial accrued liability) is 0%. In accordance with Governmental Accounting Standards, the Town has recorded its OPEB cost equal to the actuarial determined annual required contribution (ARC) which includes the normal cost of providing benefits for the year and a component for the amortization of the total unfunded actuarial accrued liability of the plan.

The Schedule of Funding Progress presents multi-year trend information which compares, over time, the actuarial accrued liability for benefits with the actuarial value of accumulated plan assets.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The Schedule of Employer Contributions presents multi-year trend information for required and actual contributions relating to the plan.

The Schedule of Actuarial Methods and Assumptions presents factors that significantly affect the identification of trends in the amounts reported.

WENHAM AFFORDABLE HOUSING TRUST

The Town of Wenham Affordable Housing Trust was established in 2009 for the purposes of preserving and creating affordable housing in the Town of Wenham for the benefit of low and moderate income households. The Trust was granted a number of powers related to its mission of creating affordable housing units within the Town, including the ability to buy and sell real estate, make appropriate investments to maximize the return on funds held for the purpose of creating affordable housing, to accept donations and real or personal property for these purposes, and to make other financial commitments including the hiring of necessary real estate, legal, and financial professionals, all with the approval of the Board of Selectmen. Among its other powers and responsibilities, the Trust is directed to monitor and supervise the placement of qualifying individuals into created affordable housing units and monitor the Town's compliance with the state's goals for provision affordable housing, applicable to all Massachusetts cities and towns.

The Trust continues to work on a focused effort to expand the opportunities for the creation of affordable housing units in Wenham. The goal of this effort is to increase the inventory of attractive and affordable housing in the Town to 10% of total of total housing stock, the affordable housing goal established by state law. To meet this requirement the Town currently needs approximately 22 units as of the 2010 census. By reaching the 10% goal, the Town will be able to avoid imposition of so-called G.L. c. 40B housing projects which can override local zoning laws and regulations which could convert some of our significant open space gateway properties into development sites that result in substantial financial burdens on municipal services. Once the 10% affordable housing goal is reached, further development of housing in the Town will be subject only to existing local rules, regulations and policies independent of whether affordable housing is proposed.

Originally, seven Trustees were appointed to carry out the mission of the Trust, including Patrick Wilson, who was appointed before his election to the Board of Selectmen and who continues to serve as the Trust's primary liaison to the Board of Selectmen. Other members who continue to serve since their original two year appointments include Jared Holbrook Ward, former Selectman Larry Schwartz, Jamie White and Joshua Anderson. The Trust members appointed Joshua Chairman in 2011.

The Trust currently has sufficient financial resources to continue its work, drawing upon funds previously established for this purpose with no financial contribution from Town of Wenham operating revenues. The major source of current funding comes the transfer of funds to the Trust that were originally set aside by a developer for the creation of affordable housing. Other sources of funding include transfer of dedicated housing development related funds previously held in WISSH, the so-called Brady Fund, monies from the Community Preservation Fund dedicated for affordable housing development, and affordable housing related funds from the North Shore Home Consortium. Current funds available to the Trust total approximately $800,000. The Trust currently maintains a housing inventory with a total estimated value of approximately $150,000, which was prepared for rental and occupied by a qualified household.

In 2011, the Trust, shifted its focus from independently creating affordable units, one unit at a time, to providing gap financing to facilitate the development of affordable housing projects in town that are appropriately located and scaled, and that will bring us to our ten-percent goal and relative autonomy from the provisions of Chapter 40B.

The Trust is constantly on the lookout for suitable opportunities for the creation of affordable housing and seeks the assistance of every town resident to provide information on any potential opportunities where the Trust could facilitate the creation of appropriate affordable housing in Wenham.

Joshua Anderson, Chair

Newly Installed sidewalk on Cedar Street by Wenham Lake

Board of Assessors

For fiscal 2014, the total assessed value for real and personal property increased by $5,215,764.00 or .781% over last year from $667,798,528.00.00 to $673,014,292.00. The reason for the decline in total valuation is the real estate economy remains problematic.

The fiscal year 2014 growth value was $7,098,466.00 having a corresponding tax dollar growth of $131,179.65. This is an increase of $28,141.48 tax dollars as compared to fiscal year 2013.

The fiscal year 2014 tax rate increased $.40 to $18.88, or 2.2%, compared to $18.48 per thousand of assessed valuation for 2013. The median assessed valuation (midpoint of all single family home assessed values) for a single family home in Wenham is $445,300.00 as compared to the fiscal year 2013 median assessed value of $447,700.00. The average assessed value for a single family home in Wenham is $504,400.00; an increase of $300.00 from the $504,100.00 average assessed value for fiscal year 2013.

During Fiscal 2013, the Board of Assessors received 29 real estate and personal property abatement applications as compared to 85 applications for the previous year. Of the 29 applications receive, 19 were approved.

We also approved the following real estate tax exemptions as outlined on the following chart.

Statute	Number	Amount
Chapter 59, CL 22, 22A, & 22E - Veterans	13	$6,750.00
Chapter 59, CL 37A – Blind	4	$2,000.00
Chapter 59, CL 41A – Tax Deferral	2	$13,787.92
Chapter 59, CL 41C – Senior 65 & over	13	$13,000.00
Community Preservation Exemptions	60	$7,478.30

Three seniors each had their taxes reduced by $750 as a result of their participation in the Senior Citizens Property Tax Work-off Abatement Program.

We want to thank the Wenham taxpayers, Board of Selectmen, and other Town Boards and Committees for their support over the past year.

Thomas Tanous Richard Fleming Lisa Craig

Annual Report of the Wenham Bicycle and Pedestrian Safety Committee

Our committee is delighted to announce that the last of Wenham's top priority roads, Cedar Street, will have a completed sidewalk by the end of 2014. We hope that you have all had a chance to walk along this path and enjoy the lovely view of Wenham Lake.

Our committee began in 1997 and included concerned residents as well as the DPW, the Police Department, a Selectman and the Tree Warden. Though the size of our committee has fluctuated over the years, there has always be a core group of concerned citizens who cared deeply about the town of Wenham and the safety of our roads. The Committee's focus has always been to develop safe public ways for pedestrians and young bicyclists while maintaining the rural character of the town. A town-funded Master Plan was completed in 1999, which delineated the most problematic roadways in Wenham and provided safe solutions for enhancing pedestrian and bicycle access. In May of 2000, the Wenham Town meeting adopted the Master Plan and appropriated $25,000 to begin designing sidewalks on Maple Street, Pleasant Street and Larch Row. Improvement to Cherry Street and Topsfield Road had already been completed. In the following years, these streets plus Grapevine Road and Walnut Road were completed. Once Cedar Street is finished, Wenham will now have a total of 8 new sidewalks to enjoy. Residents in the town as well as Gordon College and Mullen Advertising funded these projects. Our committee thanks the residents of Wenham for the wholehearted support that you have given to this endeavor over the years. Though our funds are now near depletion, our committee hopes to study the Main Street sidewalk and search for funding to help repair this vital road in our town.

Thank you,

Frances de Lacvivier, Chair
William Charman, Finance Director
Bill Tyack, Head of the DPW
Patty Cavanaugh, Liaison to Cedar Street
Harriet Davis
Albert W. Dodge
Mary Hull

Senator BruceTarr, Patrick Wilson & Ken Whittaker – Cedar St.

Building & Grounds Maintenance

Facilities Director

This is a joint department with Hamilton and is going into its 5th year. This job has been both very demanding and challenging at times, keeping up with maintenance of both town buildings, overseeing new projects, scheduling routine maintenance and service of heating and cooling systems.

Part of the goal of this department is to take care of as much maintenance as possible using in house resources, thus saving the towns money.

We have been able to take care of a lot maintenance from in house resources and have done a few projects from in house, some of the projects include a much needed storage shed for the Wenham Police Department built from the ground up, we have totally remolded the bathroom at the Senior Center on School Street as well as installed Wainscot Paneling throughout the building and a fresh new coat of paint. Colors match that of Town Hall for a very nice uniform look of the town buildings.

A new deck was built on the rear of the Fire Station replacing the old rotted one with new composite lumber which should last a long time.

New custom flower boxes were designed and built in-house and are located at most of the intersection's around town.

Numerous small projects have been completed and the department continues to grow.

Facilities Director
Mark Gates

Bald Eagle on Wenham Lake

Wenham Cemetery Commission

The Wenham Cemetery Commission was deeply saddened by the death of its Chairman Dr. Bryant Barnard. Dr. Barnard enhanced the beauty of the Iron Rail Cemetery with his selection of numerous varieties of trees and shrubs. He was also the driving force behind the restoration of gravestones at the Main Street Cemetery. Another member, Dot Maciejowski, resigned after over thirty years of service. Dot was on board through the establishment of the Iron Rail Cemetery and her insight into cemetery matters will be missed.

As mentioned above, the restoration of graves at Main Street has started and is about halfway done. Hopefully the project will be completed this summer. For those who are interested, the Fannins, who are doing the work, have put together a folder showing before and after photos of their work. It is really quite spectacular!

This year the Cemetery Commission started a buy back policy for plots that were bought in the Main Street Cemetery, but are not going to be used for various reasons. This applies only to the Main Street Cemetery. These will be added to the inventory of available plots for purchase.

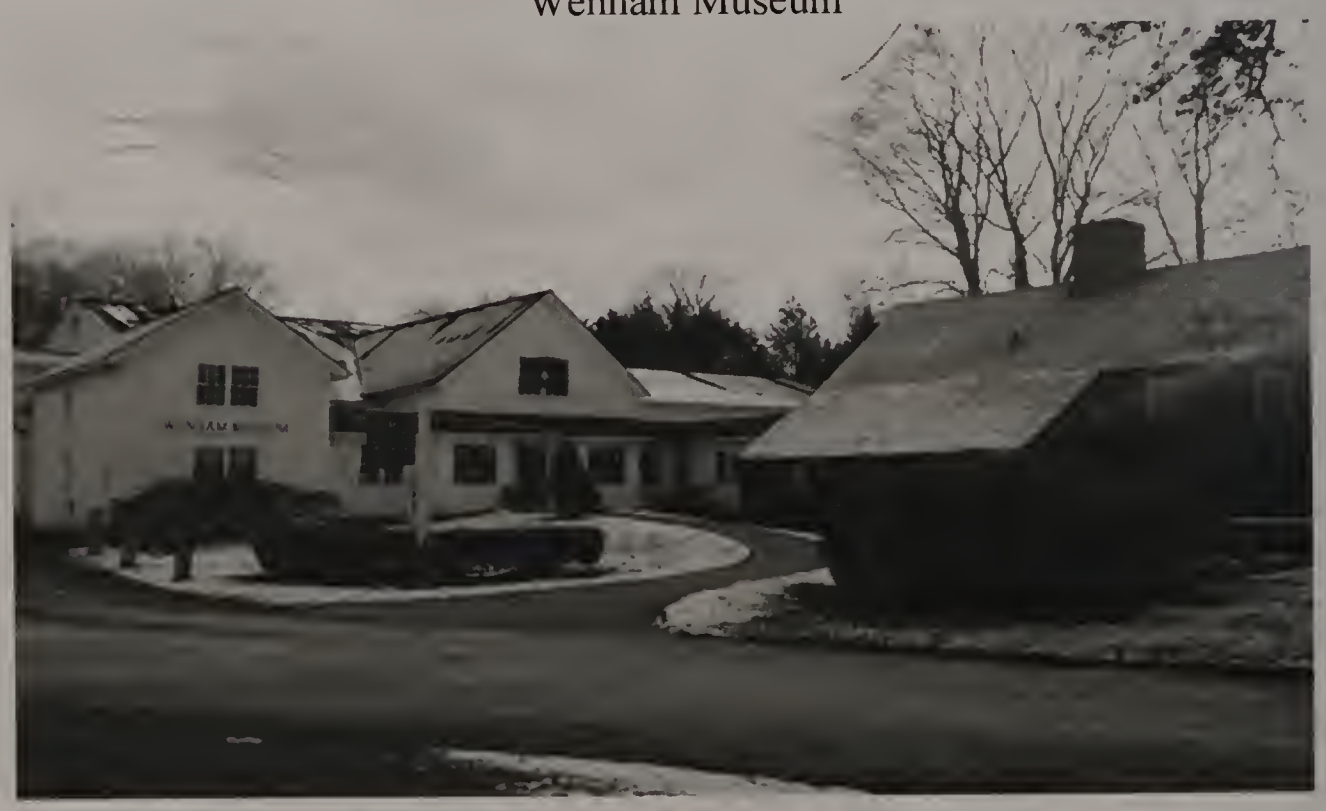
The commission removed three large dying maples for the protection of visitors and to avert damage to surrounding graves. We are looking at possibly replacing the Main Street watering system as it has ruptured twice resulting in large water bills.

The commission would like to thank Debi Morong for all of the assistance over the past year. We would also like to thank Bill Tyack, George Ricker, and all of the crew who do such a great job maintaining our cemeteries. We would be remiss if we didn't mention John Pews our burial agent whose vast knowledge of our cemeteries makes our work easier.

During 2013, six (6) grave plots were sold at the Iron Rail Cemetery.

Richard Caves, Chairman
Michelle Bailey
Catherine Tinsley

Wenham Museum



2013 Wenham Community Preservation Committee Report

2013 was the ninth year of the Community Preservation Committee (CPC) in Wenham. The CPC is composed of nine (9) members, five (5) from standing town committees or commissions and four (4) at-large members. Committee membership in 2013 was as follows:

Greg Heppner	At-Large	Chair
Jamie White	Wenham Housing Trust	Vice-Chair
Kennon Anderson	At-Large	Secretary
Virginia Rogers	Planning Board	
Jim Howard	Historic District Commission	
Leo Maestranzi	Conservation Commission	
Ted Batchelder	Joint Recreation Committee	
Herb Cheeseman	At-Large	
Tom Starr	At-Large	

The CPC holds bi-weekly meetings on Tuesday evenings in Town Hall in the fall and winter and are open to the public. Meeting notices are posted in Town Hall and on the Town website.

In 2012 the CPC collected $285,234 on the 3% surcharge on real estate and received a matching grant from the Commonwealth of $285,234 (100% Match) for a total of $570,468. The following applications to the CPC were received, reviewed and voted on:

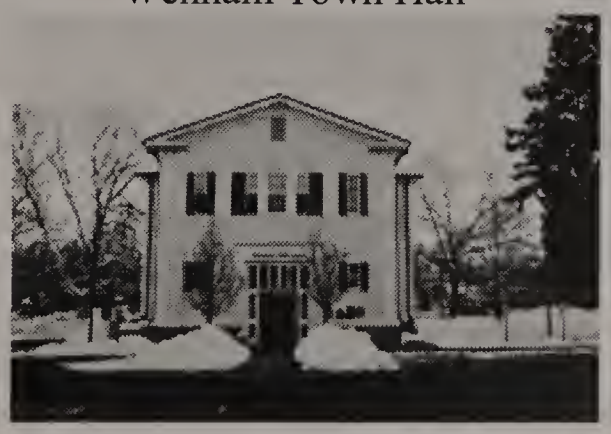
Spring 2013:

1. HW Community House Cupola	$20,000	Recommended by CPC	Approved at Town Mtg.
2. Town Hall Preservation Bond	$168,415	Recommended by CPC	Approved at Town Mtg.
3. Town Records Preservation	$10,000	Recommended by CPC	Approved at Town Mtg.
4. War Memorial/Recreation	$10,000	Recommended by CPC	Approved at Town Mtg.
5. Community Housing Trust	$48,000	Recommended by CPC	Approved at Town Mtg.
6. CPC Administrative Funds	$6,000	Recommended by CPC	Approved at Town Mtg.
7. War Memorial/Hist. Preservation	$12,500	Not Recommended by CPC	
8. HW Library Microfilm Reader	$10,401	Not Recommended by CPC	
Total	$262,415		

Fall 2013:

1. Cemetery Head Stones Preservation	$30,000	Recommended by CPC	Approved at Town Mtg.
Total	$30,000		

Wenham Town Hall



Conservation Commission

Over 40 percent of the land area in the Town of Wenham meets the scientific or legal definition of wetland. Since the early 1970s, with the passage of the federal Clean Water Act, the ecological and economic importance of wetlands has been recognized. Wetlands filter impurities from storm and wastewater, thus protecting our drinking water sources. They absorb large quantities of water, thus providing protection and a buffer against flooding. They minimize the effects of erosion, by slowing the flow of storm water runoff. Wetlands support a wide variety of fish and wildlife species, including rare and endangered species. In Wenham, wetlands provide habitat for three state listed species, including the blue spotted salamander, wood turtle and eastern box turtle.

The Conservation Commission's role is to preserve and protect the integrity of wetland systems in the Town of Wenham. The Commission derives its authority from the Massachusetts Wetlands Protection Act and the Wenham Water Resources Protection Bylaw (first adopted in 1988, amended in 2008). Any activity within 100 feet of a wetland resource requires review by the Conservation Commission and many may require a permit. Based on the local bylaw, no construction activity may occur closer than 50 feet from a wetland resource and no disturbance of any kind can occur within 30 feet of a wetland. There are limited exemptions to both of these provisions for fences, utility lines, driveways and septic systems (only if no other viable alternatives exist). Under the bylaw, vernal pools are recognized as a resource of special concern and receive extra protection, with activities within 200 feet of vernal pools requiring Commission review.

In 2013, the Commission reviewed and permitted two landscaping and residential remodeling projects. They also reviewed a subdivision plan and resulting two new proposed residential dwellings with associated septic systems, driveways and landscaping. Two culvert replacement projects were reviewed and approved. An Order of Resources Area Delineation was issued for a large property on Dodges Row and the review of a second delineation was underway at the end of the year for a large parcel on Maple Street. The coordinator for the Conservation Commission and Commission members made numerous site visits during 2013 in support of our work.

Commission members continued to participate in the Open Space Committee and the Community Preservation Committee. The Commission has continued its role as overseer of several properties, including the Reynolds Farm parcel.

The coordinator continued to be an excellent liaison between the Commission and other Town departments, which allows for efficient communication and review of Town projects.

In 2013, member Jack Creilson moved out of state and we welcomed Michael Dube as a new member and Michael Novak as an associate member.

Information on approximate wetland locations in the Town of Wenham is available through the Conservation Commission office at Wenham Town Hall. Moreover, the Conservation Commission coordinator is available to help residents make preliminary determinations on wetland locations and boundaries. Actual delineation of wetland boundaries for permitting purposes, however, must be performed by licensed wetland professionals. The Conservation Commission urges Wenham residents with any questions pertaining to wetlands to contact the coordinator at Wenham Town Hall or via email at ecademartori@wenhamma.gov.

The Commission encourages all residents to protect Wenham's natural resources by adhering to the state and local wetland laws and by conserving water, recycling and composting organic wastes. The Commission also urges residents to limit their use of fertilizer, weed control chemicals and pesticides and reminds residents that

the use of these substances is strictly regulated near wetlands. For information or guidance on any of these items, please contact the coordinator at Wenham Town Hall or via the email address listed above.

Respectfully submitted

Robert Burnett Jerome Hunsaker Jack Creilson (resigned) Michael Dube

Leo Maestranzi Malcolm Reid Stuart Gray Michael Novak (Assoc)

Philip Colarusso (Chairman)

Albie Dodge, Mark Andrews, Town Administrator & Winslow Dodge

Council on Aging Annual Report 2013

Fiscal year 2014 has been one of significant change for the Wenham Council on Aging. Our former Director depart in April of 2013 and the position was filled on August 5, 2013. There is some history which I can report which include the COA/Senior Center has begun to capture statistics in a more comprehensive manner using My Senior Center for the first year. It has provided valuable information as to where and what the seniors are doing as well as helping management understand unmet needs. Although the program has only been utilized for one fiscal year, enough data has been captured to signal a need for a different staffing model as well as to highlight the many unmet needs.

Developing and utilizing Community Partnerships has been the lifeboat of the organization. Great effort was focuse on utilizing other municipal departments. These Community Partnerships were effective in:

- Reducing program expenses
- Increasing diverse program offerings
- Programming at different locations which encourages seniors to be "out and about in the community"
- Helping other departments including the COA to meet their program goals and to increase the visibility of their own respective departments

Volunteers are the primary infrastructure of the Wenham Council on Aging. If the Community Partnerships are the lifeboat of the Council on Aging, then, the Volunteers are the life rings that kept us afloat. Volunteers helped answe phones, design and edit the newsletters, prepare the newsletters for mailing, facilitate all areas of program management, collected and input statistics in My Senior Center, and their energy and marketing skills helped in raising the visibility of our services and programs. Based on the statistics collected, the Wenham COA had a core 12 individuals adding 400 volunteer hours just to support daily operations in the office.

As the new Director in Wenham and Outreach Services Coordinator our organization is looking ahead to the future. We will expand our presence in the community and through greater visibility begin to understand the unmet needs o our seniors in Wenham. This knowledge will lead to greater program development and better utilization of local resources.

Respectfully submitted,

James Reynolds
COA Director and Outreach Coordinator

COA Building – School St.

FY 2013 Report – Financial Offices

- Town Accountant
- Treasurer/Collector
- Human Resources
- Finance Director

FY 2013 brought many changes to the Financial Offices. The departure of key department heads, combined with the addition of front line staff and the outsourcing of the Finance Director and Town Accountant positions to a contract services model, allowed the offices to provided better customer service for less overall cost in FY 2013. A summation of the progress made by the offices are listed below:

Finance Director

- Completion and presentation of the FY 2014 municipal budget that met the goals of the Board of Selectmen and Finance & Advisory Committee within a three week period;
- Assisted with the preparation and presentation of the FY 2013 spring town meeting warrant;
- Crafted an affordable plan to restructure the financial offices at proper staffing levels;
- Updated financial policies to resolve FY 12 management letter comments from the auditors;
- Discovered errors on the FY 2013 recap; corrections made in FY 2014 budget process;
- Provided general assistance to management, boards and committees on legal, financial and other issues;
- Prepared DLS gateway reports including Statement of Indebtedness, and Treasurer's Cash
- Attendance of most BOS and Finance Committee meetings;
- Discovery of errors in past practice regarding budgeting and deductions;
- Management and training of Finance Department staff.

Treasurer/Collector

- Completing three months of back posting and deposits within a two week period;
- Updating collection cycles on all other receivables;
- Placement of two years worth of back taxes into tax title; collections of $209,195.62 by June 30, 2013;
- Implementation of a bi-weekly payroll cycle;
- Reconcilement of Treasurer's cash for FY 2013;
- Discovery of years of adjusting entries in accounts payable and payroll checking accounts; closure of same; contacting holders of un-cashed checks;

- Audit of current employee and retiree health insurance enrollment; correcting errors and removal of ineligible retirees from plan – savings of 10k annually;

Accounting

- Reconcilement of all joint programs with the Town of Hamilton;
- Cashing credits worth 23k with MIIA;
- Timely closure of the FY 2013 budget year;
- Completion of all work papers for the FY 2013 audit in a timely basis;
- Certification of FY 2013 Free Cash six months early;
- Adoption of a weekly accounts payable warrant;
- Attendance and participation at leadership team meetings

This would not have been possible without the vision of the Board of Selectmen, Finance and Advisory Committee, and Town Administration; and the assistance of our departmental staff.

Departed staff members:
Paula Bartlett; Finance Director
Catherine Gabriel – Town Accountant

Current staff members:
David Genereux – Finance Director
Justin Cole – Town Accountant
Caroline Johnson – Treasurer/Collector
Leslie Davidson – Payroll/Benefits Coordinator
Karen Guilmette – Collector's Clerk

Respectfully submitted,

David Genereux
Finance Director

City/Town of **WENHAM**

Cash Reconciliation for June 30, 2013

Total Treasurer's Cash and Investments (6/30 quarterly report)	$6,618,284.89
Other trust funds not in custody of Treasurer	$0.00
Total Cash and Investments	$6,618,284.89
Accountant's/Auditor's Cash and Investments (per balance sheet)	
General Fund	$1,511,761.00
Special Revenue Funds	$2,791,439.00
Capital Projects Funds	$263,305.00
Enterprise Funds	$0.00
Trust and Agency Funds	$2,076,865.00
Total per general ledger	$6,643,370.00
Reconciling Items (specify)	
Warrants Payable	$0.00
Petty Cash	$0.00
	$0.00
Treasurer Timing on Payroll EFT	$-4,461.79
Deposits in Transit	$-20,666.75
	$0.00
	$0.00
Total Adjusted Accountant's/Auditor's Cash and Investments	$6,618,241.46
Variance (explain)	$43.43

Unreconciled variance between cash book and GL

David Genereux, Finance Director Consultant, Wenham, 978-468-5520 — 10/3/2013 3:19 PM
(Treasurer) (Date)

Justin Cole, Financial Consultant, Wenham, 978-468-5520 — 10/3/2013 2:28 PM
(Accountant/Auditor) (Date)

Massachusetts Department of Revenue, Division of Local Services
Quarterly Cash Report
City/Town of WENHAM
Fiscal Year: 2013

PART I

A. Cash and Checks in Office	300.00
B. Non-Interest Bearing Checking Account	0.00
C. Interest Bearing Checking Account	50.34
D. Liquid Investments	4,305,465.55
E. Term Investments	0.00
F. Trust Funds	2,312,469.00
Total: Cash and Investments	**6,618,284.89**
Year-End Cash Report Document Uploaded :	DORQuarterly2013.xls

I hereby certify that the bank statements have been reconciled through the date of this report, that the cash on hand and other items were verified by actual count, and that I have transmitted this form to the accounting officer for his certification of Part II.

David Genereux, Finance Director Consultant, Wenham, 978-468-5520 — 10/3/2013 3:21 PM
(Treasurer) (Date)

PART II

I hereby certify that the foregoing schedule, setting forth the total cash in the custody of the Treasurer, is in agreeement with the general ledger controls in my department.

(If unsigned, complete Part III of uploaded report.)

Justin Cole, Financial Consultant, Wenham, 978-468-5520 — 10/3/2013 2:19 PM
(Accountant/Auditor) (Date)

PART III

See Part III of uploaded report

Justin Cole, Financial Consultant, Wenham, 978-468-5520 — 10/3/2013 2:19 PM
(Accountant/Auditor) (Date)

Treasurer's Cash Balance as of June 30, 2013

Bank			Statement Balance
Cash in Office			300.00
Interest Bearing Checking			
Century Bank - Lockbox Collections			356,274.08
Eastern Bank - General Depository			1,731,503.27
Eastern Bank - Payroll Account			0.97
Eastern Bank - Payroll Tax Account			43.46
Eastern Bank - Vendor Account			5.91
Unibank - Online			446,276.45
Liquid Investments			
Century Bank - Money Market Account			2,402.03
Eastern - Burley Street Contingency Fund			361.71
Eastern - Iron Rail Security Deposit			6,885.51
Eastern - MullenMoney Market			5,011.72
Eastern - Planning Board Money Market			5,154.86
Eastern - Town Hall/Police Station Money Market			24,248.96
Salem Five - CPA Money Market			1,709,881.85
TD BankNorth - Investment Account			38,131.86
Trust Funds			-
Bartholomew - Trust Investment Account			1,656,488.65
Citizens - Affordable Housing Account			655,980.35
Deposits in Transit as of June 30			(20,666.75)
Total Treasurer's Cash Balance			6,618,284.89

Massachussets Department of Revenue, Division of Local Services
Schedule of Outstanding Receivables
City/Town of WENHAM
Fiscal Year: 2013

	Detail per Treasurer/Collector	Balance per General Ledger	Variance
Real Estate Taxes			
Levy of 2013	169827	169827	0
Levy of 2012	48990	48990	0
Levy of 2011	20714	20714	0
Levy of 2010	-1141	-1141	0
Prior Years	-8	-8	0
Total	238382	238382	0
Personal Property Taxes			
Levy of 2013	626	626	0
Levy of 2012	433	433	0
Levy of 2011	2396	2396	0
Levy of 2010	1231	1231	0
Prior Years	2125	2125	0
Total	6811	6811	0
Deferred Property Taxes			
Deferred Property Taxes	105325	105325	0
Taxes in Litigation			
Taxes in Litigation	0	0	0
Motor Vehicle Excise			
Levy of 2013	30975	30835	140
Levy of 2012	5063	5288	-225
Levy of 2011	1976	2015	-39
Levy of 2010	749	749	0
Prior Years	21935	21935	0
Total	60698	60822	-124
Tax Liens/Tax Title			
Tax Liens/Tax Title	107975	107022	953
Tax Foreclosures/Tax Possessions			
Tax Foreclosures/Tax Possessions	297007	297007	0
Other Excise Taxes			
Boat Excise	0	0	0
Farm animal excise	0	0	0

Massachussets Department of Revenue, Division of Local Services
Schedule of Outstanding Receivables
City/Town of WENHAM
Fiscal Year: 2013

		Detail per Treasurer/Collector	Balance per General Ledger	Variance
Classified forest land		0	0	0
Other:		0	0	0
Other:		0	0	0
User Charges Receivables				
Water		0	0	0
Sewer		0	0	0
Other:	WATER LIEN	1682	1682	0
Other:	WATER LIEN FEE	425	425	0
Other:		0	0	0
Other:		0	0	0
Utility Liens Added to Taxes				
Utility Liens Added to Taxes		0	0	0
Departmental and Other Receivables				
Ambulance		0	0	0
Other:	IRON RAIL RENTAL	23674	23674	0
Other:	PILOT	225	225	0
Other:	CPA	4848	5047	-199
Other:		0	0	0
Special Assessments Receivable				
Unapportioned assessments		0	0	0
Apportioned assessments added to taxes		0	0	0
Commited interest added to taxes		0	0	0
Apportioned assessments not yet due		0	0	0
Suspended assessments		0	0	0
Special assessments tax liens		0	0	0

Justin Cole, Financial Consultant, Wenham, 978-468-5520 — 10/3/2013 3:01 PM
(Accountant/Auditor) (Date)

David Genereux, Finance Director Consultant, Wenham, 978-468-5520 — 10/3/2013 3:20 PM
(Collector/Treasurer) (Date)

David Genereux, Finance Director Consultant, Wenham, 978-468-5520 — 10/3/2013 3:21 PM
(Treasurer) (Date)

Massachusetts Department of Revenue — *Division of Local Services*

Bureau of Accounts — *Statement of Indebtedness*

Wenham, Massachusetts — **FY13**

Long Term Debt Inside the Debt Limit	Outstanding July 1, 2012	+ Issued	- Retired	= Outstanding June 30, 2013	Interest Paid in FY13
Building	5,659,000	-	464,000	5,195,000	225,642
Departmental Equipment	370,000	-	90,000	280,000	13,099
School Buildings	-	-	-	-	-
School Other	-	-	-	-	-
Sewer	615,000	-	39,000	576,000	16,288
Solid Waste Landfill	-	-	-	-	-
Other Inside	-	-	-	-	-
SUB-TOTAL Inside	6,644,000	-	593,000	6,051,000	255,029
Long Term Debt Outside the Debt Limit					
Airport	-	-	-	-	-
Gas/Electric Utility	-	-	-	-	-
Hospital	-	-	-	-	-
School Buildings	-	-	-	-	-
Sewer	-	-	-	-	-
Solid Waste Landfill	-	-	-	-	-
Water	846,000	-	112,000	734,000	34,492
Other Outside	-	-	-	-	p
SUB-TOTAL Outside	846,000	-	112,000	734,000	34,492
GRAND TOTAL	7,490,000	-	705,000	6,785,000	289,521

Please complete both sides of this report and return it to the Division of Local Services no later than September 30th.

I certify to the best of my knowledge that this information is complete and accurate as of this date.

Treasurer: _____ Date: _____

I certify that long and short term debt as identified in this Statement of Indebtedness is in agreement with the general ledger controls in my department and are also reflected on the balance sheet.

Accounting Officer: _____ Date: _____

TOWN OF WENHAM, MASSACHUSETTS

AUTHORIZED UNISSUED DEBT

FirstSouthwest

DATE OF AUTHOR.	AMOUNT ORIGINALLY AUTHORIZED	AMOUNT REMAINING	AUTHORIZED UNISSUED	PURPOSE	LAW CITE	MAXIMUM TERM	NOTES OUTSTANDING	MATURITY DATE	ROLLOVER DATES	TE OF PAYDOWDOY GRANTS	IAN	RESIDUAL AMOUNT
5/01/04(7)	350,000	25,000 PD 258,189 8-8/1/2010 12,000 PD 8/1/2010	54,811	Water Tower	44-8(7C)	10 Yrs				PD- 2/6/09	###	0
9/14/06 (1)	1,829,000	1,172,189 656,811 8-8/1/2010	0	Drainage/Road Repair	44-7(1)	30 Yrs				G- 2/5/08 PD-2/8/08	### ###	88,032
5/5/07 (14)	75,000	75,000	75,000	Water Tower	44-8(7C)	10 Yrs					0	75,000
5/1/10 (10)	548,955	288,000 8-8/1/2010	260,955	ESCO	44-7(38)	20 YRS					0	260,955
5/19/11 (8, Q1)	160,000	137,000 SHSLN-12/29/11	23,000	DPW Equipment	44-7(9)						0	23,000
		2,487,189	413,766				0				##	163,032
OTHER DEBT ISSUES												
SAAN	0	0	0	Ch. 90 Highway	44-6A	N/A	0	N/A				0
SUB-TOTAL		0	0				0					0
TOTAL		2,487,189	413,766				0					163,032

Town of Wenham
June 30, 2013

	Governmental Fund Types			Fiduciary Fund Type	Memo Group	
	General Fund	Special Revenue Funds	Capital Projects Funds	Trust & Agency Funds	General Long Term Debt Fund 050	(Memorandum Only)
Assets and Other Debits						
Cash:		-	-	-		
Unrestricted checking	1,511,361	2,791,438	263,305	1,286,530		5,852,634
Petty Cash	400	-	-	-		400
Restricted savings		-	-	790,335		790,335
		-	-	-		-
Total cash and investments	1,511,761	2,791,438	263,305	2,076,865	-	6,643,370
			-	-		
Taxes and Excises Receivable:		-	-	-		
Personal property taxes receivable	6,811	-	-	-		6,811
Real estate taxes receivable	238,381	-	-	-		238,381
Community Preservation Act (CPA)		5,047	-	-		5,047
Deferred Real Estate	105,325	-	-	-		105,325
Tax liens	107,022	-	-	-		107,022
Tax Possessions	297,007	-	-	-		297,007
Excise taxes	60,822	-	-	-		60,822
Total taxes and excises receivable	815,368	5,047	-	-	-	820,416
			-	-		
Other Assets		-	-	-		
Other Committed Receivables	23,899	2,753	-	-		26,652
Total Other Assets		-	-	-		
	23,899	2,753	- -	-	-	26,652
User Charges, Liens and Assessments:		-	-	-		
Enterprise Charges, Use and Liens		33,762	-	-		33,762
Total user charges, liens and assessments	-	33,762	-	-	-	33,762
			-	-		
Due from other funds			-	-		-
Due From Other Agency	44,732	284,967	-	-		329,698
Total government receivables	44,732	284,967	-	-	-	329,698
			-	-		
Amounts to be Provided for the Repayment of LT Debt		-	-	-	6,785,000	6,785,000
TOTAL ASSETS AND OTHER DEBITS	2,395,760	3,117,967	263,305 -	2,076,865	6,785,000	14,638,897
Liabilities and Other Credits			-	-		
Warrants payable	(140,588)	-	-	-		(140,588)
Payrolls Payable	(71,566)	-	-	-		(71,566)
Other Agency Withholdings	(285)	-	-	-		(285)
Abandoned Propoerty & Tailings	(352)	-	-	-		(352)
Other liabilities		-	-	(26,456)		(26,456)
			-	-		
Deferred Revenue			-	-		
Real estate and personal property taxes	(156,929)	-	-	-		(156,929)
Provision for abate. & exempt.	(88,263)	-	-	-		(88,263)
Community Preservation Act (CPA)		(5,047)	-	-		(5,047)
Deferred Real Estate	(105,325)	-	-	-		(105,325)
Tax Liens	(107,022)	-	-	-		(107,022)
Tax Possessions	(297,007)	-	-	-		(297,007)
Excise Taxes	(60,822)	-	-	-		(60,822)
Enterprise Charges, Use and Liens		(33,762)	-	-		(33,762)
Departmental Receivables	(68,487)	(2,753)	-	-		(71,240)
Due from State & Federal	(143)	(284,967)	-	-		(285,110)
Total Deferred Revenue	(883,999)	(326,528)	-	-	-	(1,210,527)
			-	-		
Long-term bonds		-	-	-	(6,785,000)	(6,785,000)
School Construction Oustanding -SBAB		-	-	-		-
TOTAL LIABILITIES AND OTHER CREDITS	(1,096,790)	(326,528)	-	(26,456)	(6,785,000)	(8,234,775)
			-	-		
			-	-		
Fund equity:			-	-		
Fund balance		-	-	-		
Fund Balance Reserved for Expenditures		(790,621)	-	-		(790,621)
Designated		-	-	(790,335)		(790,335)
Designated for Encumbrances	(3,140)	-	-	-		(3,140)
Designated for Appropriation	(9,977)	-	-	-		(9,977)
Snow & Ice Deficits to be Raised		-	-	-		-
Overlay Deficits to be Raised	27,467	-	-	-		27,467
Undesignated	(1,313,320)	(2,000,818)	(263,305)	(1,260,074)		(4,837,517)
Total fund equity	(1,298,970)	(2,791,438)	(263,305)	(2,050,409)	-	(6,404,123)
			-	-		
TOTAL LIABILITIES AND FUND BALANCES	(2,395,760)	(3,117,967)	(263,305)	(2,076,865)	(6,785,000)	(14,638,897)

State Tax Form 31C

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
TAX RATE RECAPITULATION

FISCAL 2013

OF
WENHAM
City / Town / District

I. TAX RATE SUMMARY

Ia. Total amount to be raised (from IIe)	$	16,017,427.67
Ib. Total estimated receipts and other revenue sources (from IIIe)		3,676,510.88
Ic. Tax levy (Ia minus Ib)	$	12,340,916.79

Id. Distribution of Tax Rates and levies

CLASS	(b) Levy percentage (from LA - 5)	(c) IC above times each percent in col (b)	(d) Valuation by class (from LA - 5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	95.6449%	11,803,457.52	638,715,478	18.48	11,803,462.03
Net of Exempt					0.00
Open Space	0.0000%	0.00	0		0.00
Commercial	2.9008%	357,985.31	19,371,761	18.48	357,990.14
Net of Exempt					0.00
Industrial	0.1533%	18,918.63	1,023,600	18.48	18,916.13
SUBTOTAL	98.6990%		659,110,839		12,180,368.30
Personal	1.3010%	160,555.33	8,687,689	18.48	160,548.49
TOTAL	100.0000%		667,798,528		12,340,916.79

MUST EQUAL 1C

Board of Assessors of **WENHAM**
City / Town / District

NOTE : The information was Approved on 12/13/2012.

Stephen B. Gasperoni, Chief Assessor, Wenham, 978-468-5520	11/29/2012 2:55 PM	I am authorized to sign for the Wenham Board ...
Stephen B. Gasperoni, Chief Assessor, Wenham, 978-468-5520	11/29/2012 2:55 PM	I am authorized to sign for the Wenham Board ...
Stephen B. Gasperoni, Chief Assessor, Wenham, 978-468-5520	11/29/2012 2:55 PM	I am authorized to sign for the Wenham Board ...
Assessor	Date	(Comments)

Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By Everett Griffiths
Date : 13-DEC-12
Approved : Gerard Perry
Director of Accounts

(Gerard D. Perry)

TAX RATE RECAPITULATION

WENHAM

City / Town / District

II. Amounts to be raised

IIa. Appropriations (col.(b) through col.(e) from page 4)			$ 15,698,687.22
IIb. Other amounts to be raised			
1. Amounts certified for tax title purposes	0.00		
2. Debt and interest charges not included on page 4	0.00		
3. Final court judgements	0.00		
4. Total overlay deficits of prior years	19,002.57		
5. Total cherry sheet offsets (see cherry sheet 1-ER)	7,001.00		
6. Revenue deficits	0.00		
7. Offset receipts deficits Ch. 44, Sec. 53E	4,474.74		
8. Authorized Deferral of Teachers' Pay	0.00		
9. Snow and ice deficit Ch. 44, Sec. 31D	0.00		
10. Other (specify on separate letter)	0.00		
TOTAL IIb (Total lines 1 through 10)			30,478.31
IIc. State and county cherry sheet charges (C.S. 1-EC)			157,050.00
IId. Allowance for abatements and exemptions (overlay)			131,212.14
IIe. Total amount to be raised (Total IIa through IId)			$ 16,017,427.67

III. Estimated receipts and other revenue sources

IIIa. Estimated receipts - State			
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	$ 380,962.00		
2. Massachusetts school building authority payments	0.00		
TOTAL IIIa			380,962.00
IIIb. Estimated receipts - Local			
1. Local receipts not allocated (page 3, col(b), Line 23)	1,936,705.66		
2. Offset Receipts (Schedule A-1)	0.00		
3. Enterprise Funds (Schedule A-2)	0.00		
4. Community Preservation Funds (See Schedule A-4)	647,167.00		
TOTAL IIIb			2,583,872.66
IIIc. Revenue sources appropriated for particular purposes			
1. Free cash (page 4, col.(c))	0.00		
2. Other available funds (page 4, col.(d))	284,260.22		
TOTAL IIIc			284,260.22
IIId. Other revenue sources appropriated specifically to reduce the tax rate			
1a. Free cash..appropriated on or before June 30, 2012	427,416.00		
b. Free cash..appropriated on or after July 1, 2012	0.00		
2. Municipal light source	0.00		
3. Teachers' pay deferral	0.00		
4. Other source :	0.00		
TOTAL IIId			427,416.00
IIIe. Total estimated receipts and other revenue sources (Total IIIa through IIId)			$ 3,676,510.88

IV. Summary of total amount to be raised and total receipts from all sources

a. Total amount to be ralsed (from IIe)	$	16,017,427.67
b. Total estimated receipts and other revenue sources (from IIIe)	$ 3,676,510.88	
c. Total real and personal property tax levy (from Ic)	$ 12,340,916.79	
d. Total receipts from all sources (total IVb plus IVc)	$	16,017,427.67

LOCAL RECEIPTS NOT ALLOCATED *

TAX RATE RECAPITULATION

WENHAM

City/Town/District

			(a) Actual Receipts Fiscal 2012		(b) Estimated Receipts Fiscal 2013
==>	1	MOTOR VEHICLE EXCISE	490,670.39		490,000.00
==>	2	OTHER EXCISE	0.00		0.00
==>	3	PENALTIES AND INTEREST ON TAXES AND EXCISES	33,466.17		37,500.00
==>	4	PAYMENTS IN LIEU OF TAXES	12,746.99		12,500.00
	5	CHARGES FOR SERVICES - WATER	458,253.09		459,397.00
	6	CHARGES FOR SERVICES - SEWER	0.00		0.00
	7	CHARGES FOR SERVICES - HOSPITAL	0.00		0.00
	8	CHARGES FOR SERVICES - SOLID WASTE FEES	0.00		0.00
	9	OTHER CHARGES FOR SERVICES	43,235.70		32,500.00
	10	FEES	13,398.14		10,500.00
	11	RENTALS	129,166.00		130,000.00
	12	DEPARTMENTAL REVENUE - SCHOOLS	0.00		0.00
	13	DEPARTMENTAL REVENUE - LIBRARIES	3,052.80		3,000.00
	14	DEPARTMENTAL REVENUE - CEMETERIES	8,525.00		7,500.00
	15	DEPARTMENTAL REVENUE - RECREATION	0.00		0.00
	16	OTHER DEPARTMENTAL REVENUE	30,256.00		24,650.00
	17	LICENSES AND PERMITS	66,413.65		58,600.00
	18	SPECIAL ASSESSMENTS	600,304.75		641,458.66
==>	19	FINES AND FORFEITS	26,702.50		26,100.00
==>	20	INVESTMENT INCOME	2,575.36		3,000.00
==>	21	MISCELLANEOUS RECURRING (PLEASE SPECIFY)	72.41		0.00
	22	MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)	78,396.06		0.00
	23	**TOTALS**	**$ 1,997,235.01**		**$ 1,936,705.66**

I hereby certify that the actual receipts as shown In column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the Fiscal 2013 tax rate recapitulation form by the City, Town or District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Catherine M. Gabriel, Town Accountant, Wenham, 978-468-5520 — 12/4/2012 1:53 PM

Accounting Officer — Date

* Do not include receipts in columns (a) or (b) that were voted by the City / Town / District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or revolving funds on Schedule A-3. Written documentation should be submitted to support increases / decreases of estimated receipts to actual receipts.

==> Written documentation should be submitted to support increases/ decreases of FY 2012 estimated receipts to FY2013 estimated

CERTIFICATION OF APPROPRIATIONS AND SOURCES OF FUNDING

TAX RATE RECAPITULATION

FISCAL 2013

WENHAM

City / Town / District

APPROPRIATIONS							AUTHORIZATIONS MEMO ONLY	
City / Town Council or Town Meeting Dates	FY*	(a) Total Appropriations of Each Meeting	(b) ** From Raise and Appropriate	(c) From Free Cash See B-1	(d) From Other Available Funds See B-2	(e) From Offset Receipts (See A-1), Enterprise Funds (See A-2), or Community Preservation Fund (See A-4)	(f) *** Revolving Funds (See A-3)	(g) Borrowing Authorization
02/15/2012	2012	24,231.00	0.00	0.00	24,231.00	0.00	0.00	0.00
02/15/2012	2012	34,700.00	0.00	0.00	34,700.00	0.00	0.00	0.00
05/05/2012	2012	62,108.00	0.00	0.00	62,108.00	0.00	0.00	0.00
05/05/2012	2012	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00
05/05/2012	2012	14,762,260.00	14,762,260.00	0.00	0.00	0.00	0.00	0.00
05/05/2012	2012	152,698.00	0.00	0.00	152,698.00	0.00	0.00	0.00
05/05/2012	2012	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00
05/05/2012	2012	6,500.00	0.00	0.00	6,500.00	0.00	0.00	0.00
05/05/2012	2012	10,500.00	0.00	0.00	0.00	10,500.00	0.00	0.00
05/05/2012	2012	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00
05/05/2012	2012	30,000.00	0.00	0.00	0.00	30,000.00	0.00	0.00
05/05/2012	2012	110,000.00	0.00	0.00	0.00	110,000.00	0.00	0.00
05/05/2012	2012	63,090.00	0.00	0.00	0.00	63,090.00	0.00	0.00
10/27/2012	2012	4,000.00	0.00	0.00	0.00	4,000.00	0.00	0.00
10/27/2012	2012	4,023.22	0.00	0.00	4,023.22	0.00	0.00	0.00
05/05/2012	2012	419,577.00	0.00	0.00	0.00	419,577.00	0.00	0.00
Totals		15,698,687.22	14,767,260.00	0.00	284,260.22	647,167.00		
		Must Equal Cols. (b) thru (e)						

I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.

WENHAM	Trudy Reid, Town Clerk, Wenham, 978-468-5520	12/13/2012 11:54 AM
City/Town/District	Clerk	Date

TOWN OF WENHAM
FINAL SPENDING APPROPRIATION PROOF
FY 2013

Revenues and Sources

Cat	Category	Posting Source	STM 02/15/12	Org. TM Budget 5/2012	Fall TM 11/2012		Recap	MEMO GENERAL FUND Adj; Recap to TM	Reserve Fund	Ch.44 33B	Final Budget (M+O+P+K)	VADAR	Variance (R-S)
				(J+K)									
1	Taxes	ATM May 2012 Article 9		$ 12,424,566	$ -	x $	12,340,916	$ (83,650)			$ 12,340,916	$ 12,340,917	$ (1)
1	New Growth	ATM May 2012 Article 9		$ 50,000	$ -	$	-	$ (50,000)			$ -		$ -
	Total Taxes		$ -	$ 12,474,566	$ -	$	12,340,916	$ (133,650)	$ -	$ -	$ 12,340,916	$ 12,340,917	$ (1)
2	C.5. 1-ER	ATM May 2012 Article 9		$ 354,795	$ -	x $	380,962	$ 26,167			$ 380,962	$ 373,961	$ 7,001
	Total Cherry Sheet		$ -	$ 354,795	$ -	$	380,962	$ 26,167	$ -	$ -	$ 380,962	$ 373,961	$ 7,001
3	LR - MVE	ATM May 2012 Article 9		$ 490,000	$ -	x $	490,000	$ -			$ 490,000	$ 490,000	$ -
3	LR Penalties and Interest	ATM May 2012 Article 9		$ 41,846	$ -	x $	37,500	$ (4,346)			$ 37,500	$ 37,500	$ -
3	LR - PILOTS	ATM May 2012 Article 9		$ 12,500	$ -	x $	12,500	$ -			$ 12,500	$ 12,500	$ -
3	LR - Charges for Services - Water	ATM May 2012 Article 9		$ 459,357	$ -	x $	459,397	$ 40			$ 459,397	$ 459,397	$ -
3	LR - Other Charges for Services	ATM May 2012 Article 9		$ 32,500	$ -	x $	32,500	$ -			$ 32,500	$ 32,500	$ -
3	LR - Fees	ATM May 2012 Article 9		$ 10,500	$ -	x $	10,500	$ -			$ 10,500	$ 10,500	$ -
3	LR - Rentals	ATM May 2012 Article 9		$ 130,000	$ -	x $	130,000	$ -			$ 130,000	$ 130,000	$ -
3	LR - Departmental Revenue - Libraries	ATM May 2012 Article 9		$ 3,000	$ -	x $	3,000	$ -			$ 3,000	$ 3,000	$ -
3	LR - Departmental Revenue - Cemetaries	ATM May 2012 Article 9		$ 7,500	$ -	x $	7,500	$ -			$ 7,500	$ 7,500	$ -
3	LR - Other Departmental Revenue	ATM May 2012 Article 9		$ 24,650	$ -	x $	24,650	$ -			$ 24,650	$ 24,650	$ -
3	LR - Licenses & Permits	ATM May 2012 Article 9		$ 58,600	$ -	x $	58,600	$ -			$ 58,600	$ 58,600	$ -
3	LR - Special Assessments	ATM May 2012 Article 9		$ 641,459	$ -	x $	641,459	$ -			$ 641,459	$ 641,459	$ -
3	LR - Fines and Forfeits	ATM May 2012 Article 9		$ 26,100	$ -	x $	26,100	$ -			$ 26,100	$ 26,100	$ -
3	LR - Interest Income	ATM May 2012 Article 9		$ 3,000	$ -	x $	3,000	$ -			$ 3,000	$ 3,000	$ -
	Total Local Receipts		$ -	$ 1,941,012	$ -	$	1,936,706	$ (4,306)	$ -	$ -	$ 1,936,706	$ 1,936,706	$ -
4	FY 2012 Transfer Articles - SATM	ATM May 2012 Article 2		$ 90,127	$ -	$	-	$ (90,127)			$ -	$ -	$ -
4	Community Preservation Act	ATM May 2012 Article 10		$ 660,829	$ -	x $	647,167	$ (13,662)			$ 647,167	$ 647,167	$ -
4	Chapter 90	ATM May 2012 Article 11		$ 154,272	$ -	x $	152,698	$ (1,574)			$ 152,698	$ 152,698	$ -
4	Free Cash - To Level the Tax Rate	ATM May 2012 Article 13		$ 427,416	$ -	x $	427,416	$ 0			$ 427,416	$ 427,416	$ -
	Total GF Other Financing Sources		$ -	$ 1,332,643	$ -	$	1,227,281	$ (105,362)	$ -	$ -	$ 1,227,281	$ 1,227,281	$ -
5	Article 1 FY 2012 Transfer - Police Cruiser/Reserve Fund	STM February 2012 Article 1	$ 24,231.00	$ -	$ -	x $	24,231.00	$ -			$ 24,231.00	$ 24,231	$ -
5	Article 2 FY 2012 Transfer - Water Generator	STM February 2012 Article 2	$ 34,700.00	$ -	$ -	x $	34,700.00	$ -			$ 34,700.00	$ 34,700	$ -
5	Article 6 - Pleasant Street Pump Station	ATM May 2012 Article 6	$ -	$ 62,108.00	$ -	x $	62,108.00	$ -			$ 62,108.00	$ 62,108	$ -
5	Article 15 - Cemetary	ATM May 2012 Article 15	$ -	$ 6,500.00	$ -	x $	6,500.00	$ -			$ 6,500.00	$ 6,500	$ -
5	Article 2 STM Water Reserves	STM October 2012 Article 2	$ -	$ -	$ 4,023.22	x $	4,023.22	$ -		$ -	$ 4,023.22	$ 4,023	$ -
	Total Reappropriation from Available Funds		$ 58,931	$ 68,608	$ 4,023	$	131,562	$ -	$ -	$ -	$ 131,562	$ 131,562	$ -
	Total Sources		$ 58,931	$ 16,171,624	$ 4,023	$	16,017,427	$ (217,151)	$ -	$ -	$ 16,017,427	$ 16,010,427	$ 7,000
	Omnibus Budget - Moderator	ATM May 2012 Article 9		$ 50	$ -	$	50	$ -			$ 50	$ 50	$ -
	Omnibus Budget - Selectmen	ATM May 2012 Article 9		$ 12,812	$ -	$	12,812	$ -			$ 12,812	$ 12,812	$ -
	Omnibus Budget - Administrator	ATM May 2012 Article 9		$ 102,500	$ -	$	102,500	$ -			$ 102,500	$ 102,500	$ -
	Omnibus Budget - Finance & Advisory Committee	ATM May 2012 Article 9		$ 250	$ -	$	250	$ -			$ 250	$ 250	$ -
	Omnibus Budget - Reserve Fund	ATM May 2012 Article 9		$ 150,000	$ -	$	150,000	$ -	$ (139,081)		$ 10,919	$ 10,920	$ (0)
	Omnibus Budget - Town Accountant	ATM May 2012 Article 9		$ 55,740	$ -	$	55,740	$ -		$ -	$ 55,740	$ 55,740	$ -
	Omnibus Budget - Municipal Audit	ATM May 2012 Article 9		$ 20,000	$ -	$	20,000	$ -			$ 20,000	$ 20,000	$ -
	Omnibus Budget -Assessors	ATM May 2012 Article 9		$ 89,903	$ -	$	89,903	$ -		$ 1,821	$ 91,724	$ 91,724	$ -
	Omnibus Budget -Treasurer/Collector	ATM May 2012 Article 9		$ 153,975	$ -	$	153,975	$ -	$ 43,289	$ (3,965)	$ 193,299	$ 193,299	$ 1
	Omnibus Budget -Legal Services	ATM May 2012 Article 9		$ 22,000	$ -	$	22,000	$ -	$ 14,154	$ 2,685	$ 38,839	$ 38,839	$ -
	Omnibus Budget - Information Technology	ATM May 2012 Article 9		$ 72,696	$ -	$	72,696	$ -		$ (2,160)	$ 70,536	$ 70,536	$ -
	Omnibus Budget - Town Hall	ATM May 2012 Article 9		$ 91,790	$ -	$	91,790	$ -		$ 1,884	$ 93,674	$ 93,674	$ -
	Omnibus Budget - Town Clerk	ATM May 2012 Article 9		$ 46,400	$ -	$	46,400	$ -		$ 930	$ 47,330	$ 47,330	$ -
	Omnibus Budget - Elections & Registrations	ATM May 2012 Article 9		$ 14,628	$ -	$	14,628	$ -		$ -	$ 14,628	$ 14,628	$ -
	Omnibus Budget - Permitting/Land Use	ATM May 2012 Article 9		$ 69,291	$ -	$	69,291	$ -			$ 69,291	$ 69,291	$ -
	Omnibus Budget - Building & Grounds Maintenance	ATM May 2012 Article 9		$ 152,354	$ -	$	152,354	$ -			$ 152,354	$ 152,354	$ -
	Omnibus Budget - Town Report	ATM May 2012 Article 9		$ 3,000	$ -	$	3,000	$ -		$ 1,305	$ 4,305	$ 4,305	$ -
	Omnibus Budget - Senior Center	ATM May 2012 Article 9		$ 3,500	$ -	$	3,500	$ -			$ 3,500	$ 3,500	$ -
	Omnibus Budget - Iron rail	ATM May 2012 Article 9		$ 46,225	$ -	$	46,225	$ -		$ 72	$ 46,297	$ 46,297	$ -
	Sub Total General Government		$ -	$ 1,107,114	$ -	$	1,107,114	$ -	$ (81,638)	$ 2,572	$ 1,028,048	$ 1,028,048	$ 0
	Omnibus Budget - Police	ATM May 2012 Article 9		$ 1,091,646	$ -	$	1,091,646	$ -		$ 6,524	$ 1,098,170	$ 1,098,170	$ -
	Omnibus Budget - Police Station	ATM May 2012 Article 9		$ 25,807	$ -	$	25,807	$ -		$ (3,200)	$ 22,607	$ 22,607	$ -
	Omnibus Budget - Fire	ATM May 2012 Article 9		$ 509,038	$ -	$	509,038	$ -		$ 920	$ 509,958	$ 509,958	$ -
	Omnibus Budget - Fire Station	ATM May 2012 Article 9		$ 24,648	$ -	$	24,648	$ -			$ 24,648	$ 24,648	$ -
	Omnibus Budget - Permitting - Inspectional Services	ATM May 2012 Article 9		$ 36,828	$ -	$	36,828	$ -			$ 36,828	$ 36,828	$ -
	Omnibus Budget - Municipal Fire Alarm Systems	ATM May 2012 Article 9		$ 2,000	$ -	$	2,000	$ -			$ 2,000	$ 2,000	$ -
	Omnibus Budget - Emergency Management	ATM May 2012 Article 9		$ 3,300	$ -	$	3,300	$ -			$ 3,300	$ 3,300	$ -
	Omnibus Budget - Animal Control	ATM May 2012 Article 9		$ 13,991	$ -	$	13,991	$ -			$ 13,991	$ 13,991	$ -
	Omnibus Budget - Tree Warden	ATM May 2012 Article 9		$ 21,795	$ -	$	21,795	$ -	$ 2,400		$ 24,195	$ 24,195	$ -

TOWN OF WENHAM
FINAL SPENDING APPROPRIATION PROOF
FY 2013

Omnibus Budget - Emergency Communications Center	ATM May 2012 Article 9			$	130,631	$	-	$	130,631	$	-					$	130,631	$	130,631	$	-
Sub Total Public Safety	ATM May 2012 Article 9	$	-	$	1,859,684	$	-	$	1,859,684	$	-	$	2,400	$	4,244	$	1,866,328	$	1,866,328	$	-
Omnibus Budget - Regional School District	ATM May 2012 Article 9			$	7,186,195	$	-	$	7,064,709	$	*(121,486)*					$	7,064,709	$	7,186,195	$	(121,486)
Omnibus Budget - Regional School Debt	ATM May 2012 Article 9			$	237,812	$	-	$	237,812	$	-					$	237,812	$	237,812	$	-
Omnibus Budget - Regional Voc School District	ATM May 2012 Article 9			$	78,555	$	-	$	78,555	$	-					$	78,555	$	78,555	$	-
Sub Total Education		$	-	$	7,502,562	$	-	$	7,381,076	$	(121,486)	$	-	$	-	$	7,381,076	$	7,502,562	$	(121,486)
Omnibus Budget - Highway Department	ATM May 2012 Article 9			$	664,793	$	-	$	664,793	$	-			$	(4,000)	$	660,793	$	660,793	$	-
Omnibus Budget - Snow Removal	ATM May 2012 Article 9			$	106,050	$	-	$	106,050	$	-			$	(5,000)	$	101,050	$	101,050	$	-
Omnibus Budget - Street Lighting	ATM May 2012 Article 9			$	40,000	$	-	$	40,000	$	-			$	3,000	$	43,000	$	43,000	$	-
Omnibus Budget - Vehicle Maintenance	ATM May 2012 Article 9			$	53,800	$	-	$	53,800	$	-					$	53,800	$	53,800	$	-
Omnibus Budget - Refuse Collection and Disposal	ATM May 2012 Article 9			$	258,648	$	-	$	258,648	$	-			$	9,000	$	267,648	$	267,648	$	-
Omnibus Budget - Cemetary	ATM May 2012 Article 9			$	7,464	$	-	$	7,464	$	-					$	7,464	$	7,464	$	-
Omnibus Budget - Gasoline & Oil	ATM May 2012 Article 9			$	68,500	$	-	$	68,500	$	-					$	68,500	$	68,500	$	-
Sub Total Public Works		$	-	$	1,199,255	$	-	$	1,199,255	$	-	$	-	$	3,000	$	1,202,255	$	1,202,255	$	-
Omnibus Budget - Board of Health	ATM May 2012 Article 9			$	27,386	$	-	$	27,386	$	-			$	-	$	27,386	$	27,386	$	-
Omnibus Budget - Council on Aging	ATM May 2012 Article 9			$	17,214	$	-	$	17,214	$	-	$	1,653	$	*159*	$	19,027	$	19,027	$	-
Omnibus Budget - Council on Aging Van	ATM May 2012 Article 9			$	57,170	$	-	$	57,170	$	-	$	3,572			$	60,742	$	60,742	$	-
Omnibus Budget -Veterans Services	ATM May 2012 Article 9			$	21,426	$	-	$	21,426	$	-	$	3,774			$	25,200	$	25,199	$	1
Sub Total Human Services	ATM May 2012 Article 9	$	-	$	123,196	$	-	$	123,196	$	-	$	8,999	$	159	$	132,354	$	132,354	$	1
Omnibus Budget - Joint Library	ATM May 2012 Article 9			$	732,631	$	-	$	732,631	$	-			$	-	$	732,631	$	732,631	$	-
Omnibus Budget - Jt Recreation	ATM May 2012 Article 9			$	63,397	$	-	$	63,397	$	-					$	63,397	$	63,397	$	-
Omnibus Budget - Park Department	ATM May 2012 Article 9			$	6,927	$	-	$	6,927	$	-					$	6,927	$	6,927	$	-
Omnibus Budget - Historic District Commission	ATM May 2012 Article 9			$	200	$	-	$	200	$	-					$	200	$	200	$	-
Omnibus Budget - Town Clock	ATM May 2012 Article 9			$	1,181	$	-	$	1,181	$	-					$	1,181	$	1,181	$	-
Omnibus Budget - Band	ATM May 2012 Article 9			$	500	$	-	$	500	$	-					$	500	$	500	$	-
Sub Total Culture & Recreation		$	-	$	804,836	$	-	$	804,836	$	-	$	-	$	-	$	804,836	$	804,836	$	-
Omnibus Budget - Retirement	ATM May 2012 Article 9			$	432,484	$	-	$	432,484	$	-					$	432,484	$	432,484	$	-
Omnibus Budget - Employee Benefits	ATM May 2012 Article 9			$	583,542	$	-	$	583,542	$	-	$	61,527	$	*(8,670)*	$	636,399	$	636,399	$	-
Omnibus Budget - Fica/Medicare	ATM May 2012 Article 9			$	46,000	$	-	$	46,000	$	-					$	46,000	$	46,000	$	-
Omnibus Budget - General Insurance	ATM May 2012 Article 9			$	120,878	$	-	$	120,878	$	-			$	*(1,305)*	$	119,573	$	119,573	$	-
Sub Total Fixed Charges		$	-	$	1,182,904	$	-	$	1,182,904	$	-	$	61,527	$	(9,975)	$	1,234,455	$	1,234,455	$	-
Omnibus Budget - Town Debt Principal	ATM May 2012 Article 9			$	483,000	$	-	$	483,000	$	-					$	483,000	$	483,000	$	-
Omnibus Budget - Town Debt Principal	ATM May 2012 Article 9											$	8,712			$	8,712	$	8,712	$	-
Omnibus Budget - Town Debt Interest	ATM May 2012 Article 9			$	191,942	$	-	$	191,942	$	-					$	191,942	$	191,942	$	-
Sub Total Town Debt		$	-	$	674,942	$	-	$	674,942	$	-	$	8,712	$	-	$	683,654	$	683,654	$	-
Sub Total General Fund		$	-	$	14,454,493	$	-	$	14,333,007	$	(121,486)	$	-	$	0	$	14,333,007	$	14,454,492	$	(121,485)
Omnibus Budget - Water Department	ATM May 2012 Article 9			$	282,760	$	-	$	282,760	$	-			$	-	$	282,760	$	282,760	$	-
Omnibus Budget - Water Debt	ATM May 2012 Article 9			$	146,493	$	-	$	146,493	$	-					$	146,493	$	146,493	$	-
Sub Total Water		$	-	$	429,253	$	-	$	429,253	$	-	$	-	$	-	$	429,253	$	429,253	$	-
TOTAL - OPERATING BUDGET		$	-	$	14,883,746	$	-	$	14,762,260	$	(121,486)	$	-	$	0	$	14,762,260	$	14,883,745	$	(121,485)
FY 2012 Transfer	STM February 2012 Article 1	$	24,231.00	$	-	$	-	x	$ 24,231	$	-									
FY 2012 Transfer	STM February 2012 Article 2	$	34,700.00	$	-	$	-	x	$ 34,700	$	-									
Prior Year Bill - Debt Payment	ATM May 2012 Article 2	$	-	$	62,127	$	-		$ -	$	*(62,127)*					$	-	$	-	$	-
Prior Year Bill - Hamilton Wenham Joint Reconciliations	ATM May 2012 Article 3	$	-	$	25,427	$	-		$ -	$	*(25,427)*					$	-	$	-	$	-
Water Department - Pleasant Street (FY 2012)	ATM May 2012 Article 6	$	-	$	62,108	$	-	x	$ 62,108	$	-					$	62,108	$	62,108	$	-
OPEB Stabilization Fund	ATM May 2012 Article 7	$	-	$	5,000	$	-	x	$ 5,000	$	-					$	5,000	$	5,000	$	-
CPA Appropriations	ATM May 2012 Article 10	$	-	$	643,167	$	-	x	$ 643,167	$	-					$	643,167	$	643,167	$	-
Chapter 90 Grant Acception	ATM May 2012 Article 11	$	-	$	152,698	$	-	x	$ 152,698	$	-					$	152,698	$	152,698	$	-
Cemetery Maintenance & Improvement Transfer	ATM May 2012 Article 15	$	-	$	6,500	$	-	x	$ 6,500	$	-					$	6,500	$	6,500	$	-
Prior Years Bills	STM October 2012 Article 1	$	-	$	-	$	627		$ -	$	*(627)*					$	-	$	627	$	(627)
Transfer from Capital Project 49	STM October 2012 Article 2	$	-	$	-	$	4,023	x	$ 4,023	$	*(0)*					$	4,000	$	4,000	$	-
CPA Appropriations	STM October 2012 Article 6	$	-	$	-	$	4,000	x	$ 4,000	$	-					$	4,000	$	4,000	$	-
Total Special Articles		$	58,931	$	957,027	$	8,650		$ 936,427	$	(88,181)	$	-	$	-	$	877,496	$	878,123	$	(627)
Other Deficits to be raised	Recap - Page 2	$	-	$	-	$	-		$ 30,478	$	*30,478*					$	30,478	$	23,477	$	7,001
Cherry Sheet Offsets 1-ER	Recap - Page 2	$	-	$	-	$	-		$ 157,050	$	*157,050*					$	157,050	$	157,050	$	-
2013 Overlay	Recap - Page 2	$	-	$	-	$	-		$ 131,212	$	*131,212*					$	131,212	$	131,212	$	-
Total Other Appropriations & Recap Items		$	-	$	-	$	-		$ 318,740	$	318,740	$	-	$	-	$	318,740	$	311,739	$	7,001
TOTAL - ALL FINANCING USES		$	58,931	$	15,840,773	$	8,650		$ 16,017,428	$	109,073	$	-	$	0	$	15,958,497	$	16,073,608	$	(115,111)

TOWN OF WENHAM
FINAL SPENDING APPROPRIATION PROOF
FY 2013

Surplus (Deficit)		$ 330,851	$ (4,627)	$ (1)	$ (326,225)	$ -	$ (0)	$ 58,930	$ (63,181)	$ 122,111

Worksheet Total	$ 58,931.00	$ 15,840,773	$ 8,650	$ 16,017,428
Pg 4 Recap Sht Tot	$ 58,931.00	$ 15,631,733	$ 44,523	$ 15,698,687
Difference	$ -	$ 209,040.00	$ (35,873.00)	$ 318,741

Worksheet Total	$ 15,908,354
Pg 4 Recap Sht Tot	$ 15,735,187
Difference	$ 173,167

Massachusetts Department of Revenue *Division of Local Services*
Amy Pitter, Commissioner
Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

Friday, November 01, 2013

David Genereux
Finance Director Consultant
Town of Wenham

Re: **NOTIFICATION OF FREE CASH APPROVAL - Wenham**

Based upon the unaudited balance sheet submitted, I hereby certify that the amount of available funds or "free cash" as of July 1, 2013 for the Town of Wenham is:

General Fund $ 797,322

This certification is in accordance with the provisions of G. L. Chapter 59, §23, as amended.

Certification letters will be e-mailed to the mayor/manager, board of selectmen, prudential committee, finance director and treasurer immediately upon approval, provided an e-mail address is reported in DLS' Local Officials Directory. Please forward to other officials that you deem appropriate.

Sincerely,

Gerard D. Perry
Director of Accounts

Wenham Fire Department Report ~ 2013

There were 595 incidents this year, with a breakdown into the following categories (as established by the National and Massachusetts Incident Reporting system):

Incident Type	Number of incidents	Percent of total calls
Fire	16	2.6
Rescue; Emergency Medical Services	336	56.47
Hazardous Condition	26	4.36
Service Call	59	9.91
Good intent	24	4.03
False alarm & False calls	134	22.52

The Fire Department has had a very active year; our emergency responses continue to increase.

A "S.A.F.E. Grant" (Student Awareness of Fire Education) of $3,186.00 was obtained through the State to support educational activities for youth; this year, an additional $2,518.00 was obtained for "Senior Safe" (senior citizens). Educational programs remain an important aspect of the Fire Department. Firefighters hosted the annual Fire Day at the Wenham Village Improvement Society's summer program in August. Fire Day combines fire safety education with relays and fun with foam delivered through the fire nozzles. As has become an annual custom, the Fire Department led training for the residential staff at Gordon College. The college students rotated through stations of fire-related activities ("smoke filled" dorm rooms, a stove fire, fire extinguisher training). Special thanks go to Senator Bruce Tarr and Representative Brad Hill for their efforts to maintain this S.A.F.E. grant program in the State. This grant is the main source of funds for the important fire education programs of the Fire Department.

In June Lieutenant Robert Brown retired from the Department. Bob was a very active and important member of the Department for thirty-seven years.

Three provisional fire fighters were appointed in June: Michael Allain, Zachary Ingraham, and David Marsh. All three are certified Emergency Medical Technicians. The Essex County Regional Dispatch Center opened on June 27th. The Towns of Essex and Wenham were the first to start at the new center under the direction of Thomas Dubus.

Firefighters Gary Blaney and Robert Wallace were promoted to the rank of Lieutenant in September.

The Fire Department roster includes a total of 29 members. In December, firefighters Michael Allain and Zachary Ingraham graduated from the Massachusetts Firefighting Academy Call/Volunteer Firefighter Training Class #047 with their "Firefighter 1 and 2". This course represents a tremendous time commitment, which is greatly appreciated.

Throughout the year, the Department led programs for various ages. Fire Prevention Week in October was particularly busy. The State's S.A.F.E. Trailer was brought to Wenham again this year to support the fire safety program in the elementary schools. Children were able to practice "stop-drop-and roll" and evacuation

techniques in a controlled environment. In addition, students learned about matches and lighter safety. The family Open House / Papa Gino's Pizza program is an important and well-attended extension of the school day programming. The firefighters donated their time to make both days a great success, and local vendors donated the food.

Training is a critical element of a Call Fire Department. First responder training was held in January with the police department. Numerous in-house training sessions were organized and led by the officers. Given that firefighters have other full-time jobs and family obligations that they gave up to become better trained firefighters, they should be commended for their efforts.

At the May 2012 annual Town Meeting, a proposal was made to study the current fire department model. The Selectmen appointed a committee consisting of Ken Whittaker representing the selectmen, Mike Lucy representing the finance committee, Mark Andrews Town Administrator, and Fire Chief Robert Blanchard. The committee presented their study to the selectmen and finance committee in early January 2013. The annual Town Meeting in April approved several recommendations from the study. The fire chief's job was increased to full time starting on July first. A full time fire fighter position started on October 15th. Jacob Kreyling, a member of the call department, was selected through a selection committee process. The committee will continue to monitor the Fire Department concerns.

As we conclude another busy year, I would like to thank other departments for their ongoing cooperation: Police, Highway, The Hamilton Emergency Center, Essex County Regional Dispatch Center, Lyons Ambulance, the Town Hall Staff, and the Water Department. All of the firefighters, and administrative assistant Sue Hersee, maintain high standards of professionalism. As in the past, a Call Fire Department model relies on the commitment and hard work of numerous individuals. On behalf of the Town, I thank the WFD officers and firefighters for their ongoing dedication, energy, and enthusiasm.

Robert A. Blanchard, Chief
Wenham Fire Department

Firefighter Jacob Kreyling, Fire Chief Robert Blanchard & Captain Jeffrey Baxter

BOARD OF HEALTH - 2013

The Wenham Board of Health is responsible for the enforcement of State Sanitary Codes, State Environmental Codes, and Wenham Board of Health Regulations. Areas of responsibility include:

Mosquito Advisories, Pleasant Pond water quality monitoring, Emergency Beaver Trapping Permits, Food Establishment Permitting and Inspection, Disease Surveillance, Housing Inspections, Private Supply Wells, Semi-Public Swimming Pool Inspections, Recreational Camps for Children, Septic Pumping, Soil Tests, and Septic System Approval and Inspection.

The Wenham Board of Health has combined its resources with the Hamilton Board of Health to conduct two seasonal flu clinics open to all family members and employees from the towns of Hamilton and Wenham.

We continue to partner with the thirteen cities and towns that make up the North Shore Coalition for Emergency Preparedness and participate in the Northeast Massachusetts Mosquito Control and Wetlands Management District, an important service which monitors the species of mosquito which inhabit the swamps of Wenham and provides the initial warning to the Health Department of any possible mosquito-borne disease.

The Board of Health continues to make funds available to the Council on Aging for health related activities.

The Wenham Board of Health issued the following permits and licenses in 2013:

Disposal Works Construction Permits:	24
Soil Evaluation Permits:	19
Food Service Permits:	12
Septic Installers License:	26
Septage Haulers License:	9

Gerald T. Donnellan, Chairman
Dr. Andrew Ting, Member
Alyson Preston, RN, Member

Gregory P. Bernard, Health Agent
Maribeth Ting, Public Health Nurse
Leo F. Cormier, Health Inspector
Mary Morrow, Permitting Coordinator

Highway Department

The Highway Department is staffed by nine dedicated employees who provide excellent service to the Town of Wenham. Our department's responsibilities are extensive and varied. They include burials and maintenance of the cemetery, maintenance of the town's buildings, parks, grounds and beach, School grounds and Athletic Fields, maintenance of all roadways and sidewalks, Borders to Boston Trail and the repair and upkeep of all town vehicles. Assistance is also provided to the Water Department when the situation warrants.

In early spring, the crew was busy preparing the five baseball fields for little League along with spring cleanup of the parks, Pleasant Pond, and preparing the Cemetery for Memorial Day Ceremonies. Shawn Davis continues to do a fantastic job maintaining our Parks, Beach and downtown areas.

We are continuing to work with the Hamilton DPW on Grounds Maintenance at the schools. The two towns worked together to install two parking lots, install two catch basins and widen the driveway at the Winthrop School. This collaboration saved the school district $30,000.

Scott Whitaker spent the summer at Winthrop School working on some of the Capital Bond Projects, such as doing minor repairs and painting.

Catch Basins were rebuilt on Maple Street along with drainage work on Mayflower Drive, Cherry Street and Rubbly Road.

Crack Sealing was done on Pleasant Street, Cedar Street, Walnut Road, Grapevine Road and Lord's Hill.

All crosswalks were painted and signs were replaced as part of "Operation Safety Net".

Flag brackets were put on every other telephone pole on Main Street from the Hamilton Town line to Cherry Street. The American Flags are put up on Memorial Day, 4th of July, Labor Day and Veterans Day.

The Wenham DPW installed a sidewalk on Cedar Street with the help and cooperation of the Beverly/Salem Water Board and the Hamilton/Wenham Land Trust. This sidewalk has views of Wenham Lake and crosses the Nickerson Knoll Trail on the Land Trust Property. We hope to complete this sidewalk to Topsfield Road next summer.

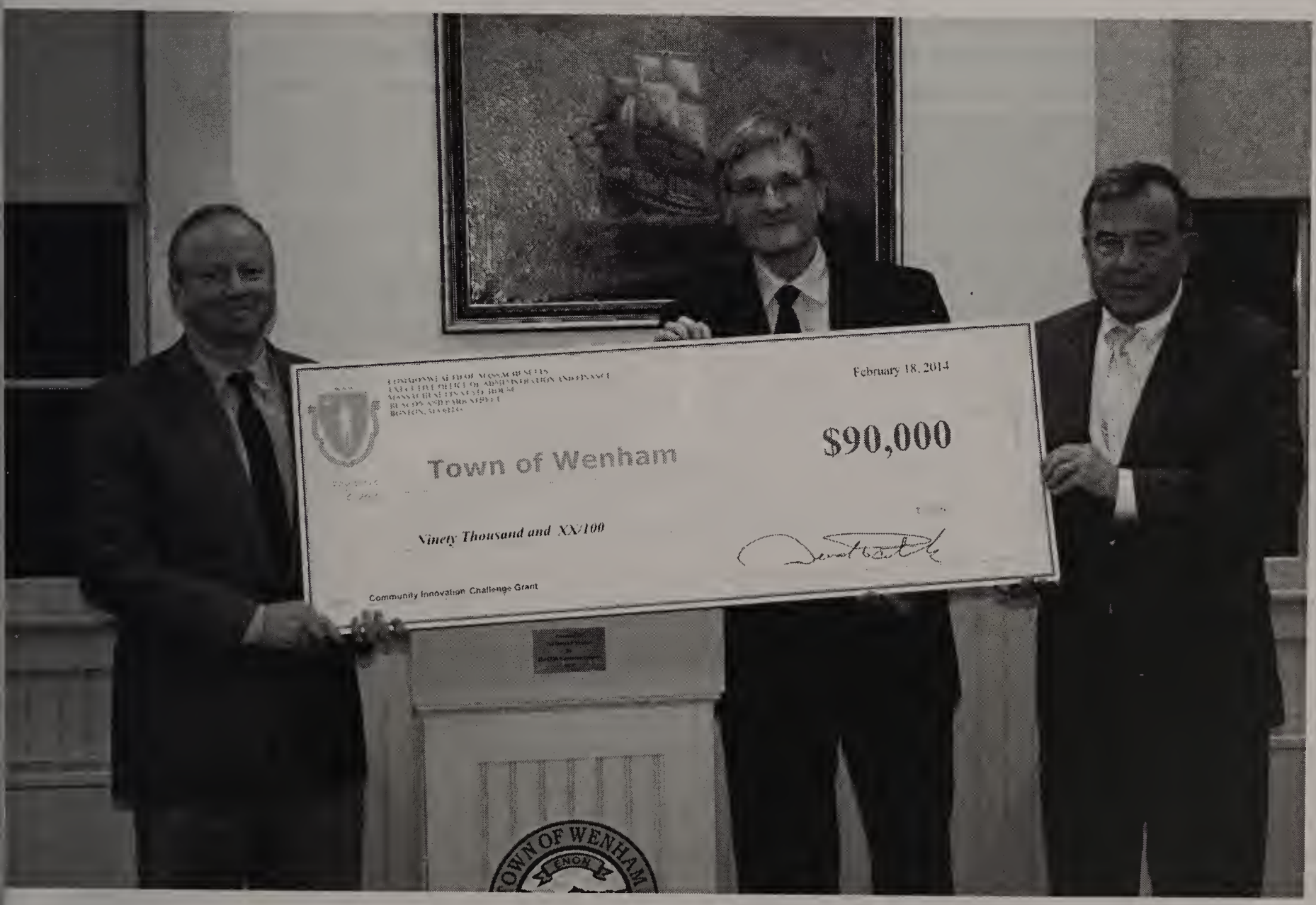
As of January 6, 2014 we have had over 3 Feet of snow from just a few storms and we have used approximately 60% of our snow budget from plowing, sanding & salting, sidewalk clearing and overtime.

I would like to thank the Police, Fire, and Water Departments along with the Town Hall Staff for their help, support, and hard work and dedication of the Highway personnel. Communication and teamwork between departments is vital to the success of the DPW.

WENHAM DPW:
Bill Tyack, DPW Director
George Ricker, Jr., Foreman
Bill Wildes, Driver Operator
Bob Viel, H.E. Operator
Donald Ganey, Driver/Operator
Sean Reed, Mechanic/Operator
Shawn Davis, Driver Operator
Keith Carter, Group Leader/Operator
Debi Morong, Administrative Assistant

BUILDING & GROUNDS MAINTENANCE:
Mark Gates, Facilities Director
Scott Whitaker, Carpenter/Painter

Patrick Wilson, Ken Whittaker & Jake Wilhelm: CIC Grant Award



HISTORIC DISTRICT COMMISSION

2013 Annual Report

The Wenham Historic District Commission issued 6 Certificates of Appropriateness for modifications to existing buildings, new construction, and signs within the Historic District in 2013. The certificates included:

1. A new lamp post for the Wenham Tea House
2. A new wooden shed at the Police Station
3. A CPA funding sign at the cemetery on Main Street
4. A new sign, new pumps, and a new color scheme for Fallon Auto Service at 233 Main Street
5. A new sign for the front of Town Hall
6 A new sign for Kosmetique at 152 Main Street

The Car Barn Lot Signs
Members of the Commission worked throughout the year with the Board of Selectmen and the Town Administrator to reduce the number of signs placed in the Car Barn Lot and the length of time each sign is permitted to be in place in that lot. The goal was to have the rules established in 2012 for those sign strictly enforced allowing only those signs for Wenham organizations and allowing them to be in place for a specified period of time. This effort was largely successful. By the end of the year the number of signs in the lot had been significantly reduced.

The Signage By-Law
The Commission met with the Planning Board to review and discuss possible changes to the Town's signage by-law. Changes to this by-law would affect the signage guidelines used for approving new signs in the Historic District. At the meeting it was agreed that the Planning Board would draft changes to the by-law and then review them with the Commission. Once the changes were agreed on they would be presented to Town Meeting for adoption.

Historical Commission
The Commission has determined that Wenham needs a Historical Commission to support historical preservation and restoration across the whole town and to handle legal requests for certification for CPA funding and work with state federal agencies that support historic preservation. It is the opinion of the Commission that these responsibilities can be undertaken by the current Historic District Commission. So the Commission is drafting a change of the Historic District Commission By-law which would give it the powers and duties of an Historical Commission. The goal is to present this by-law change at the April, 2014 Town Meeting.

Demolition Delay By-Law
Several years ago it was brought to the attention of the Commission that a house in Wenham that was built in 1695 and was on the National Register of Historic Places was being demolished to make way for a new subdivision. However this house was not in the Historic District, so the Commission did not have the authority to prevent or delay its demolition. The Massachusetts Historical Commission suggested that Wenham adopt a demolition delay law which could be used to delay the demolition of historic structures throughout the town to allow time to persuade the owner to find some means to preserve the structure. The Commission feels this by-law would be appropriate for Wenham and is working with the Board of Selectmen and the Town Counsel to draft a Demolition Delay By-law to present for consideration at the April 2014 Town Meeting. A public hearing will be held early in 2014 to gather public input on this proposal.

Commission Membership
Jennifer Tymann and Bill Joyner retired from the Commission when their terms expired in June 2013. The Commission is grateful for their service. Harriet Davis and Mike Therrien have been appointed to the Commission by the Board of Selectmen.

Jim Howard, Chairman (District Resident)
Don Bannon (Architect)
Lanse Robb (District Resident and Real Estate Broker)
Barbara Locke (Wenham Village Improvement Society)
Harriet Davis (Wenham Village Improvement Society)
Mike Therrien (Wenham Resident)

Holiday Luncheon at the Wenham Tea House

REPORT OF THE WENHAM HOUSING AUTHORITY
2013

The Board of Commissioners along with Paula Mountain, the Executive Director, are responsible for the administration of Enon Village at the Wenham Housing Authority; the complex for the elderly/disabled on Larch Lane and two four-bedroom houses for disabled adults also on Larch Lane. The Wenham Housing Authority also works closely with Town authorities. Four of the five Commissioners on the Board are elected at Town Meeting. Each of the elected commissioners serves a five year term; these terms are staggered. The fifth Commissioner is appointed by the Governor.

Both the elderly complex at Enon Village and the two houses for disabled adults were built with state funds. The elderly housing complex receives no operating subsidy from the state and is self-sufficient in that it relies solely on rents for its operation. The state occasionally awards grants for specific projects.

The disabled housing is leased to the Massachusetts Department of Development Services which pays a monthly rent to the Housing Authority. In return for the rent, the Housing Authority provides assistance from its Executive Director and the Maintenance Mechanic and is responsible for capital maintenance. The Department of Developmental Services provides the staff for the residents' needs and undertakes preventative maintenance of the buildings. The rents received from the Dept. of Developmental Services are set by the Commonwealth.

In 2010, The Department of Housing and Community Development awarded $188,728.00 in Formula Funding to the Housing Authority to be spent over 5 years for capital improvements. As a result of this funding several projects were completed in 2013. New roofs were put on our disabled houses at a cost of $32,856.00; eleven (11) of our elderly units received new Solid Surface Bathtub Walls and fixtures at a cost of $44,750.00; and our four (4) barrier-free units received ADA Kitchen Renovations at a cost of $31,967.00. An additional award through the 2013 Health and Safety Initiative was also received in the amount of $6,500 which allowed additional sidewalk repairs.

Both the tenants of the disabled residences and the elderly/disabled benefit from beautiful grounds at Larch Lane which are maintained by the maintenance staff of the housing authority. Enon Village Tenants also contribute to the beautification of the grounds through their flower planting and gardening. There are 24 garden plots available to tenant's who register for one. This is done on a first come basis. If after a one (1) month sign up period for our tenant's there are any plots available they are opened up to seniors in Wenham and Hamilton community depending on availability.

Enon Village Elderly/Disabled Housing

Anyone interested in elderly/disabled housing must complete a standard application and have an income below $45,500 for one person and $52,000 for two people. A waiting list is maintained with current residents of Wenham receiving a preference. Rent is calculated on 30% of gross income with utilities included.

The Council on Aging's van service is well-utilized by the tenants at Enon Village. The Housing Authority and the COA sponsor YOGA classes for Wenham seniors held at Enon Village on Tuesday mornings. On Friday afternoons BINGO is also well attended.

Once again, we express our appreciation to the Police, Fire and Highway departments for their continued concern and care on behalf of the Enon Village residents. The Executive Director works with the WSSH

Committee, the Accord Food Pantry, Senior Care and other agencies to ensure that tenants have access to needed social services

The Board of Commissioners meets 12 times per year on the second Thursday of the month in the community building at Enon Village.

If anyone is interested in visiting the facilities at Larch Lane or has questions, please contact the Executive Director at 468-1532.

Elizabeth Armington, Chairperson
Bruce Blanchard, Vice- Chairperson
Jean Rouse, Commissioner
Donald Luxton, Commissioner
Elizabeth Craig-McCormack, State-Appointee

Paula Mountain, Executive Director
Christopher Cerino, Maintenance
James Prime, Groundskeeper
Marie DiPietro, Admin. Assistant

Civil War Monument – Main Street

INSPECTIONAL SERVICES

REPORT OF THE BUILDING INSPECTOR

A total of 142 building permits were issued in 2013. The total amount of building permit fees collected amounted to $28,323.00.

A building permit should be obtained for work performed on all buildings. This ensures that the work has been done according to the Mass Building Code and that the contractor has the proper licenses and insurances required.

CHARLES BRETT
Building Inspector

REPORT OF THE PLUMBING AND GAS INSPECTOR

A total of 128 permits were issued in 2013. The total amount of plumbing and gas permit fees collected amounted to $6,360.00.

Plumbing fees are as follows: $60 for new construction (plus $5 per fixture); $30 replacement fixtures (includes 3 fixtures); minimum fee $30.

Gas fees are as follows: $60 for new residential construction (plus $5 per appliance); $35 minimum fee required.

KEVIN DASH
Gas & Plumbing Inspector

REPORT OF THE ELECTRICAL INSPECTOR

A total of 138 electrical permits were issued in 2013. The total amount of electrical permit fees collected amounted to $10,440.00.

Permit fees for new construction, additions, and remodeling are $10 for the first $1,000 of estimated building costs as determined by the building inspector and $3 for each additional $1,000.

In order to obtain an electrical permit the licensed electrician must submit proof of liability insurance including completed operations coverage, or a signed waiver from the building owner.

ROBERT. B. BROWN, JR.
Electrical Inspector

IRON RAIL COMMISSION
ANNUAL REPORT
2013

The Iron Rail complex continues to provide support to the townspeople through use of the property by town groups such as the Boy Scouts and Hamilton - Wenham Youth Soccer. The Department of Public Works facility is on the property and there is space allocated for future expansion of the new Iron Rail Cemetery and open space for wildlife.

Bill Tyack manages the mechanics of the buildings and Mark Gates makes repairs as needed such as revitalizing office space for rental income.

Approximately $90,000 in rental income comes into the town. An additional $21,000 was spent on capital improvements such as a flat roof replacement and fire alarm upgrades.

The Boy Scouts, under the direction of Jack Carr, repaired the damaged stone wall at the entry to the complex.

John Clemenzi joined the commission this year. The commission continues to seek additional members that can provide a diversity of votes on matters.

Respectfully,

Ted Batchelder, Commissioner
Albie Dodge
John Clemenzi

Boy Scout Barn – Iron Rail Property

Hamilton-Wenham Public Library
2013 Annual Report

We are excited about expanding our services in 2014 to include Digital Drop-ins on Thursday afternoons and Computer Assistance on Tuesday mornings. The Friends of the Hamilton-Wenham Library purchased a 3-D Printer for the library and patrons can now make appointments to come and use it.

During 2013, the Hamilton-Wenham Public Library staff was busy serving the informational needs of the citizens of our two towns and surrounding communities. The trustees, citizens and leaders of both towns supported the need for raising staff salaries to competitive levels and we are most grateful for their support. Current Library Trustees are Margaret Whittaker, Chair; Doris Gallant, Secretary; Pat Purdy; Gwen Holt; Annette Janes; and Madelyn Liberti. During 2013 both Jean Buckley and Janice Pappas resigned their positions and we thank them both for their many years of dedicated service. The trustees meet monthly and work hard to support and guide library services.

In 2013, the library circulated 250,363 items. Our meeting rooms (including some programs that were offered offsite) were used by community groups and library programs a total of 1,298 times. The library offered 430 adult programs, 71 young adult programs, and 307 children's programs. Our reference department answered 15,766 reference questions and our study rooms were used a total of 1,983 times. Our Overdrive downloadable E-book and audio book circulation increased from 1,433 in 2011; 3,216 in 2012 to 4,610 in 2013.

During the year, we contracted with Allied Conservation to restore our Raimondo Pereda statue, *Orphans* that originally resided at the Wenham Public Library. Under the direction of Mark Gates, the crew built an ergonomic workstation for the technical services room. We added more shelving to the Young Adult and Children's areas and repaired the carpet. Using state aid funds, the library purchased a new microfilm reader which has made our microfilm copies of the Hamilton-Wenham Chronicle accessible again to our patrons. Joe Soucy donated a Bradford Pear Tree to beautify a parking lot island.

We showed many films and hosted wonderful authors including Megan Marshall, author of *Margaret Fuller: a New American Life* and Alice Wentworth Douglin author of *Daughter of the Commandant*. Many folks enjoyed the 8 week Drawing 101 course based on Betty Edwards' book, *Drawing on the Right Side of the Brain*. The Children's Room was extremely busy. A grant from First Church Wenham allowed us to offer *Oochworld*, a program to help children learn to put a positive spin on life's difficulties. *Farmer Minor and Daisy the Pig*, *Toto the Tornado Kitten*, *Reptiles from the Museum of Science* are some examples of the wide spectrum of programs offered. We also worked with the schools throughout the year to provide homework assistance. Librarians, Kim Claire and Lorraine Der visited the schools to give book talks and introduce students and faculty to the resources available at our library and on our website. We hosted a field trip for all fifth grade classes to teach students how to use library resources and find materials. The library also hosted and ran many popular book groups.

We were awarded a $7500 LSTA (Library Service and Technology Act) Grant: *Customer Experience in a Digital Age* which enabled us to purchase new e-books and provide training to staff on customer service and digital devices; this grant continues until September 2014. We celebrated our seventh community read by reading *The Hammer and the Anvil: Frederick Douglass, Abraham Lincoln, and the End of Slavery in America* by Dwight Jon Zimmerman. We gathered at Gordon College in November to hear Mr. Zimmerman speak about his book and his career writing graphic novels. His speech was the culmination of our program series celebrating the sesquicentennial celebration of the Civil War. A grant from the Gilder Lehrman Institute enabled us to offer many quality programs about the Civil War.

We thank our dedicated volunteers who assist in all library departments. Most of our programs are funded by the generous support of the Friends of the Hamilton-Wenham Public Library who work tirelessly to support our library. This year we mourned the loss of Peter Myers, who co-chaired the successful booksale committee for many years. The Friends purchased a 3-D printer, an LCD projector, a new DVD player, six computers, and funded many wonderful programs. They also had a local carpenter build a custom book cart for their sale items that matches the library décor. They continue to provide the following museum passes for the public to enjoy: Boston by Foot, Children's Museum in Boston, Cape Ann Historical Museum in Gloucester, Concord Museum, DeCordova Museum in Lincoln, Department of Conservation and Recreation, Harvard Museum of Natural History, House of Seven Gables, Institute of Contemporary Art, Isabella Stewart Gardner, JFK Library and Museum, Museum of Fine Arts, Museum of Science, New England Aquarium, Orchard House, Peabody Essex Museum, Strawbery Banke, Wenham Museum, and Zoo New England. Patrons can call to reserve passes or access the remote sign-up on our website. In 2013, patrons reserved 1,573 museum passes.

The library now hosts a Pinterest page showcasing new acquisitions and a library Facebook page. We created more space in the new books section to shelve more titles face-out and to add room for the ever popular "Quick Picks" section. We also added wireless printing and a new wireless router. We continue to list our programs and events on our website at *www.hwlibrary.org*. Patrons can order library materials from home through the Evergreen software and access many electronic resources. The statewide databases including the Encyclopedia Britannica now support geo-location, so Massachusetts patrons can access them even without a library card. We also offer our Hamilton and Wenham citizens access to *Ancestry.com Library Edition*, *American Ancestors*, *Safari Books Online*, two geography databases, *Magill's Medical Guide*, *Booklist Online* and *Cypress Resume*. We also have access to the consortium-wide collection of downloadable E-books and audio books via Overdrive. We continue to offer *Universal Class*, a program that allows Hamilton-Wenham citizens to enroll in over 500 classes at no charge. We continue to use Constant Contact for creating a professional E-letter. Patrons can sign up for this service by going to our website or calling us at 978-468-5577.

The library staff and trustees work diligently to constantly improve collections and services and we appreciate your ideas and suggestions. We thank all our citizens who are tremendously supportive and who value education, learning and reading.

Respectfully submitted,
Jan Dempsey, Library Director

Report of the Hamilton-Wenham Public Library Trustees

2013 was a stellar year for the Hamilton-Wenham Public Library. Jan Dempsey has once again spearheaded programming, staffing and facility maintenance that continues to result in continual improvement in all aspects of public library service.

Since April, Jan has worked tirelessly to improve salaries for her staff. Through her efforts, and with the support of the Trustees, she presented detailed description and analysis to substantiate increases in staff salaries, and a framework for step-increases dependent upon years of experience, education level, and comparable qualities. This process took several months, hours of extra work and multiple presentations to both Hamilton and Wenham Finance Committees and Town Management. The immediate result was a justly-deserved and welcomed bridge increase in salary for staff beginning in January 2014. The framework for the step program will be fine-tuned over the next year by the Director, Town Management and the Trustees to continue to recognize and reward the exemplary Library Staff.

The above paragraph describes the crowning achievement of the past year's efforts, but is by no means the only one. Through the efforts of the Director, the staff and with the support of the trustees, some of the accomplishments in 2013 are listed below:

- Circulation of the library's physical collection remains high
- Reference questions exceeded last year's number.
- Meeting rooms use for tutoring, community groups and library programs remains steady
- Library Programs for a wide variety of ages, spanning the population groups of both towns, has increased, providing for the needs of the whole community. Author programs, commemorative celebrations such as the Civil War Project and community reads have broadened the library experience for the communities of both towns
- Facilities maintenance has been ongoing to maintain the library's physical space
- Innovative hardware technology available to users and staff has steadily increased as well with replacement of older computers with newer models, copier replacement and, with the assistance of Friends of the Library funding, a new 3-D printer that keeps us on the leading edge of technology and other hardware that enables us to provide for the electronic needs of the community
- Grants to enhance and initiate programs have been awarded to the library including a $7500 LSTA Grant, *Customer Experience in a Digital Age*, and a grant from the Gilder Lehrman Institute that supplemented the programs for our 7th annual community read.
- Online exposure to the library has increased with a Pinterest page as well as a Facebook presence. The online circulation system was revamped and runs smoothly so that online access to library and consortium materials is made easily searchable and retrievable.

At our meetings throughout the fall of 2013, the Trustees have discussed goals for 2014:

- One challenge that faces us in the near future is identifying and recruiting new Library Trustees. We have lost two valuable long-time members this year – Jean Buckley and Janice Pappas. We have been lucky to have found replacements for these two positions in the persons of Pat Purdy and Gwen Holt who bring fresh insight and dedication to our Board. We regret the expiration of terms for the current

Trustees who may not run again and may need to fill two to three vacancies to maintain the six positions currently on the Board.

- As a group, we intend to follow through on the wage compensation schedule drafted this year so that our remarkable staff can continue to be rewarded for its outstanding service.
- We also are planning to review and re-vamp our Mission Statement and Bylaws over the course of the year to make them more current and representative of our policies and procedures.
- We plan to become more visible to the public to encourage interest and understanding of our role in the life of the Library.

I believe I speak for each one of us when I state that we take very seriously our roles as Trustees of the Hamilton-Wenham Library and have great respect for the Director, staff and the community we are proud to serve. Personally I wish to thank each of the Trustees for their support, guidance, enthusiasm, expertise and sense of camaraderie that is present with every communication and monthly meeting: Annette Janes, Doris Gallant, Madelyn Liberti, Pat Purdy and Gwen Holt. And many, many thanks to Jan Dempsey, Library, Director who makes our work a pleasure!

Respectfully submitted,

Margaret S. Whittaker, Chairman of Trustees

Hamilton Wenham Public Library

Planning Board

The Planning Board is established under the provisions of MGL Chapter 41, Section 81A. The Board consists of five members, one member to be elected each year at the Annual Town Meeting. The Board implements the rules and regulations governing the subdivision of land, site plan review, and special permits according to the Wenham Zoning Bylaw and MGL Chapters 40A and 41 s81.

Despite holding fewer meetings than normal in 2013, the Planning Board acted on a variety of items. For the first half of the year, the Board continued to meet with the Penguin Hall project proponents, working collaboratively to refine the overall project. As of the end of the year, the project appears to be on hold and the property owner is seeking alternative uses.

Board member Virginia Rogers continued her role as a member of the Community Preservation Committee, and sought input from other members to bring back to the CPC for consideration.

David Geikie served as a member of the Open Space Committee and assisted with their effort to complete the required update to the Town's Open Space and Recreation Plan.

The Board heard requests for multiple special permits for the installation of signs, including a total rebranding for Fallon's Service Station on Main Street. Additionally the Board worked together with the Historic District Commission to revise Section 7 of the Zoning Bylaw which controls signs in Town. The desired outcome is to incorporate Historic District guidelines directly into the bylaw for any proposed signs in the Historic District. Additionally the Board hopes to clarify the Bylaw to better define the types of signs requiring permits and those that should be allowed by right. Both the Planning Board and the Historic District Commission will continue with this effort in 2014.

A new subdivision plan was reviewed and approved to replace a previously approved plan for property on the discontinued Old Rubbly Road. The prior plan was for six homes, the newly approved plans will result in only two new homes. Access to the new development will be from Old Rubbly Road in Beverly and will be known as Miles River Estates.

Preliminary discussions have been ongoing with the owners of a large estate parcel on Dodges Row for a future multi-lot subdivision.

David Geikie and coordinator Emilie Cademartori have been working with the Hamilton Development Corporation and planning staff from the Town of Hamilton on a joint grant funded project with the Metropolitan Area Planning Commission. The grant funds came from the Barr Foundation to advance sustainable development efforts in priority development areas. The end result will be a Hamilton Wenham Village vision report with recommendations for zoning changes and possible pedestrian and transportation improvements.

David Geikie	Donald Killam
Virginia Rogers	Stephen Kavanagh
Minot Frye	

Wenham Police Department

2013 Annual report

I Chief Thomas C. Perkins, herewith submit the Departments Annual report for 2013.

OPERATIONS – In last year's report I discussed a new initiative underway called "Community Contact". This program has been up and running for a year now and is showing improvements in the areas of continuity, Officers visibility to the public, and traffic enforcement. The number one complaint I regularly receive from residents is that of speeding motor vehicles. The way in which this used to be addressed, was when the Department received a complaint in a particular area, we would target that area until positive results were observed. This reactive approach worked, but only after peoples frustrations resulted in a complaint.
By dividing the Town into three **Areas of Operation**, and assigning a Sergeant and his squad to a particular area, we are attempting to rotate our attention to known troubled spots every two days as the Sergeants schedule rotates. As I would not categorize the results as dramatic at this point, I would say they have been productive and I am optimistic about the future of this program. I would like to credit Sergeants Gray, Machain, and Mscisz for their commitment to this program and the Department.
Another major undertaking by the Department this year was the transition from the Hamilton/Wenham Emergency Center to the new Essex County Regional Dispatch Center or the RECC as it has become known. Since July the center located in Middleton has been fielding calls for service from our residents for both emergency responses (911) as well as non-emergency requests for assistance (978-468-4000). I am pleased to report observations of stabilization and improvement from just six short months ago. Presently Wenham and Essex are being dispatched on a full time basis and Middleton and Topsfield are scheduled to go on line in the very near future. I would like to specially thank Captain Jeff Baxter from the Fire Department for his assistance with the transformation to the new radio system. Captain Baxter's knowledge and efforts undoubtedly saved the Town significant funds in this endeavor, and his continued support is appreciated by the whole Department. Also occurring simultaneously, at the urging of Town Administrator Mark Andrews, the Department took on the daunting challenge of obtaining State Certification under the Massachusetts Accreditation Commission. With Captain Jeff Tobey and I still acting in an interim roll, we set our goals to achieving this complex status within one year of Administrator Andrews request. I am tremendously proud to inform all residents that this goal was met, and on September 12th of this year the Wenham Police Department joined only a handful of cities and towns across the Commonwealth in having had our rules, regulations, policies and procedures/practices scrutinized and approved by the Commission. The entire Department worked together in a very impressive manner for this difficult achievement; however the majority of the work is credited to Captain Jeff Tobey. Captain Tobey worked many nights and weekends from home just to make this goal a reality. I applaud his efforts and appreciate his dedication. This however is only half of the journey. We are continuing our work towards full Accreditation within one year of September. I have every reason to believe that next year's report will include the completion of this program, then resulting in re-certification on a three year period. I would like to thank Chief Russ Stevens and Lieutenant Scott Janes from the Hamilton Police Department for their guidance and assistance to Captain Tobey and me throughout this and the upcoming accreditation process. The Departments collaboration with the Schools continued in 2013 with Officer Shane Kavanagh fulfilling the roll of Juvenile Officer. In this capacity, Officer Kavanagh routinely met with School officials, representative from the District Attorney's Office and the Hamilton Police on matters involving all three entities. Officer Kavanagh has taken this assignment very seriously and pursued specialized training which will benefit the Department, the Town, and parents alike. I encourage parents with juvenile related issues to reach out the Department. If we can assist in preventing a child's involvement with the Courts, it is clearly in everyone's best interest.

OPERATIONS CONT. - Two additional officers have been participating in lock-down and shelter in place drills throughout the Schools System in partnership with the Hamilton Police Department, Wenham Fire and School officials. Officer David Marsh and Officer Bill Foley are the Wenham Police representatives for this extremely important responsibility. Both Officers have received specialized training in this area of expertise, and I am impressed with the accomplishments they have made with the team in a very short time. Officer Foley's thirty plus years as an educator and administrator from a neighboring school system has proved to be invaluable in bridging the gap from law enforcement to educator. Officer Marsh is the Departments STARS (School Threat Assessment and Response System) Officer through our regional collaboration with NEMLEC (North Eastern Massachusetts Law Enforcement Council) of which we have been a member for the past decade. Officer Marsh's STARS response team was deployed in the community of Danvers recently for their High School tragedy. I literally lost count of the amount of thank-you and praise correspondence received on Officer Marsh's and his teams behalf. This is a quote from the STARS Commander Lt. Scott Sencabaugh of the Wilmington Police Department; "***You all did incredibly tough work this week. Caring for, counseling and supporting faculty, administrators, students, parents, police officers. Providing safety and reassurance, helping manage the media, answering really tough questions, using your vast experiences to guide a hurting district, or walking the hallways and just being a friendly face to anyone that needed it. I sincerely thank all of your districts and departments for lending you to DHS for these three days. Without their support, none of this would have been possible."*** Another major incident in 2013 to involve NEMLEC and almost all Law Enforcement in the area was the Marathon Bombing. Several Wenham Officers were staged to deploy to the City of Watertown along with other area Police Departments at midnight on *the* evening that the second wanted subject was captured. This unprecedented manhunt is currently being studied and used as an example world wide of teamwork and regional cooperation under the most difficult of circumstances. Any officer volunteering to go into such a situation has my utter respect, and I am grateful that they are members of the Wenham Police Department.

STAFFING – I am pleased to report that with the promotion of Officer Michael Mscisz from Acting Sergeant to Sergeant, the Police Department's Staffing level is back to full (1989) complement. We had been operating at minus one fulltime officer since 2009. As this report is prepared, we have one officer attending the Reading Police Academy, and two who have recently graduated. Officers Labrie and Farinato both were very successful in their time away at the Municipal Police Academy. Officer Carney is presently about halfway through his training and will be rejoining our ranks in February. Our Reserve Police Officers have once again kept the ship afloat by working many hours to fill the voids in the schedule due to these officers complying with their training mandates. The Reserve force as a whole has my sincere appreciation yet again. In March of 2013 I was honored with the Opportunity to be named Wenham's fifth Fulltime Police Chief. I look forward to serving the community in this capacity for many years to come. I have spent much of the last year reviewing the policies and other documents produced by my predecessors. It has shown me that much of what we are dealing with in 2013 has been dealt with before. Unfortunately, the new issues are what are giving us the greatest challenges. Just some examples are crimes being committed via the internet, acts of violence occurring in grade schools, colleges and the workplace as well as an increase in violent domestic encounters. All of these situations require specific training in the areas of initial response as well as follow up investigations. We will be looking to improve our ability to prevent such events from occurring and to follow up to a greater degree moving forward. The days of having an Officer assigned to patrol fulltime and investigations part time may not be in the Town's best interest as we continue into the 21st century. I will be proposing the implementation of an Officer whose primary function will be of an investigatory nature, and when time and workload allow, that officer will participate in patrol operations.

APPRECIATION – In conclusion I would like to thank the following individuals, boards or agencies not mentioned above for their part in making a successful year for the Wenham Police Department. The Board of Selectman and Town Administrator Mark Andrews for their continued support. In particular Molly Martins for her recommendation to make me your Chief of Police; Fire Chief Bob Blanchard and his staff for the continuation of a great working collaboration; Superintendent Bill Tyack and the entire DPW staff, especially Mark Gates for getting *the shed* built just in time for the Accreditation Assessors. The Historic District Commission for their flexibility under difficult time restraints. Reserve Officers Foley, Perry and Breaker for their assistance directly to me with administrative assignments. My Administrative Assistant Sue Hersee for literally helping to keep this Department running, and the Town Hall Staff for all the assistance working with Sue and me; Additionally, Director Tom Dubas and Deputy Director Chris Ryan from the RECC and their staff of Telecommunication Operators; And finally, Superintendent of Schools Michael Harvey and Buker Principle Brian O'Donahue and their staff.

Respectfully Submitted,

Chief Thomas C. Perkins

Wenham Police Department Statistics	**2013**
Services Rendered	21,380
Directed Patrols	14,020
Total Arrest & Summons	133
Total Motor Vehicle Stops	1477
Motor Vehicle Accidents	54
Motor Vehicle Fatalities	1
Civil Infraction Citations	312
Written Warning Citation	663
Verbal Warnings Issued	409
Operating Under Influence Drugs & Alcohol	21
Protective Custody	5
Rape	2
Robbery	0
Burglary-Breaking Entering Residential - M/V	12
Larceny-Theft	9
Assault	23
Officers Assaulted	0
Drug Law Violations	16
Motor Vehicle Thefts	1
Motor Vehicle Recovered	1
911 Calls	225
Medical Aids	350
Retraining Orders Sought and or Issued	10
Parking Tickets Issued	12
Civil Citations Issued for Marijuana	8
Solicitor Permits Issued	3
Pistol Permits, FID & Restricted FID's Issued	68

Patrolman Shane Kavanagh, Sergeant Jonathan Gray & Patrolman David Marsh

Police Chief Thomas Perkins, Patrolman Steven Farinato & Captain Jeffrey Tobey

Hamilton-Wenham Recreation Department

The Hamilton-Wenham Recreation Departments mission is to provide a wide variety of programs designed to improve the quality of life for residents by meeting physical and recreational needs. We promote life long lessons through play, education and community wide events. The Hamilton-Wenham Recreation Department is overseen by a Joint Hamilton and Wenham Recreation Board. The Board is comprised of three Hamilton residents and three Wenham residents.

Here are some highlights from the Recreation Department for the Calendar Year of 2013.

- Completed the Patton Park Playground, which has shown an incredible increase in the use of both the playground and the park.
- Participations in programs saw an increase, with over 1000 people of all ages enjoying our many programs.
- New sports were introduced to both Towns with the formation of Flag Football and Girls Little League Softball.
- We offered new recreation programs this year including, First Steps in Music, Fencing, Wicked Cool Art, School Vacation Field Trips, Micro Athletics, Teen Boot Camp, Archery, Mommy and Me Gymnastics, Snowshoeing, Pickleball, Cooking, Floor Hockey, Discounted Ski Tickets and many others.
- We participated in Pumpkin Fest which brought together families from both communities to enjoy a day of pumpkin carving, a karate demonstration, and the much anticipated costume parade, where children walk through downtown and trick or treat at local businesses.
- We took the recommendations of the master plan and are working on the top two projects that were indentified; Veterans Memorial Pool Project and the turf field initiative.
- We refurbished the Recreation Center Gym which serves multiple user groups throughout the Towns.
- With help from the DPW we installed fencing and a parking area at Donovan Field which houses baseball, soccer, and lacrosse.
- We purchased a temporary home run fence, which is now being used at the Little League Field at Patton Park

We continue to provide effective customer service to all of our participants and strive to reach outside the box looking for new programming ideas.

Respectfully Submitted

Sean Timmons
Recreation Director

HAMILTON-WENHAM
REGIONAL SCHOOL DISTRICT

5 School St. Wenham, MA 01984
(978) 468-5310

Michael M. Harvey, Ed.D.
Superintendent of Schools

In the 2012-2013 school year, the Hamilton-Wenham Regional School District continued to provide students from Hamilton and Wenham with one of the best educational opportunities in the Commonwealth of Massachusetts. Hamilton-Wenham Regional High School graduated 166 members of the Class of 2013 in June. 95% of these students went on to pursue study at institutes of higher learning. The Hamilton-Wenham Regional High School was also named by the College Board to the 2013 Advanced Placement District Honor Roll for increasing student access to and performance on Advanced Placement Tests.

The District also saw several changes in leadership over the 2012-2013 year. The School Committee welcomed three new members, Jeanise Bertrand, Deborah Evans and Melissa Even-Moore, who replaced Kym Donnellan, Ann Minois, and Lawrence Swartz. Ms. Even-Moore resigned from the Committee in October and was replaced by Lawrence Swartz. Roger Kuebel was re-elected as Chairman of the Committee, William Wilson was elected to the position of Vice-Chair and Deborah was elected Secretary.

The District also celebrated the contributions of several staff members during the 2012-2013 school year. Six faculty members, Linda Arnold, Nick Civitarese, Linda Guerrette, Barbara Moroney, Patty Miller, Judy Naylor, Margaret Nolan, and Kevin O'Reilly, celebrated their retirement from the District in June of 2013.

In closing, I would like to thank the Communities of Hamilton and Wenham for their continued support of the educational mission of the HWRSD. The successes of the students of the District are a direct result of the high value the communities place on education. On behalf of the administration, faculty and staff of the HWRSD, I promise we will continue to do our best to live up to this commitment and provide our students with an education that will ensure they are prepared to meet the challenges ahead.

HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT COMMITTEE
5 School Street, Wenham, MA 01984

	Term Ends	Year Elected
Jeanise Bertrand 28 Perkins St, Wenham 01984	2016	2013
Sean W. Condon 20 Cherry Street, Wenham 01984	2014	2011
William R. Dery PO Box 2142 - 356 Chebacco Rd, Hamilton 01982	2014	2011
Deborah Evans 12 Porter St., Wenham 01984	2016	2013
Roger A. Kuebel 30 Juniper Street, Wenham 01984	2014	2011
Barbara K. Lawrence 45 Willow Street, Hamilton, 01982	2015	2012
Sheila B. MacDonald 56 Cherry Street, Wenham, MA 01984	2015	2012
*Lawrence D. Swartz 11 Conrad Circle, Wenham, MA 01984	2013	2011
William W. Wilson 36 Howard Street, Hamilton 01982	2015	2012

Terms are 3-year terms unless otherwise specified
Terms begin as of the first School Committee meeting after the Election Day. Terms end as of the Election Day in the month of April.

*Lawrence Swartz was appointed to fill the vacancy of Melissa Even-Moore (elected 2013), a Wenham Resident who resigned October 2013 until the next election in April 2014.

NORTH SHORE REGIONAL VOCATIONAL SCHOOL DISTRICT
30 LOG BRIDGE ROAD, MIDDLETON, MA 01949-2806
www.nsths.net

ANNUAL REPORT – SHORT FORM
JANUARY 1, 2013 – DECEMBER 31, 2013

Daniel R. O'Connell, Superintendent-Director
North Shore Regional Vocational School District

William O. Nichols, Secretary, Wenham Representative
North Shore Regional Vocational School Committee

Merger Update
PMA Consultants & Construction Services, Owners Project Manager (OPM) along with the Design Partnership of Cambridge, Project Architects, continue to guide the new District School and Building Committee through the MSBA and construction process. The District completed negotiation of a Guaranteed Maximum Price (GMP) for the project with Gilbane Building Company, the Construction Manager at Risk Firm.

The team, led by the District School and Building Committees has advanced the project through early site, concrete foundation and steel packages to occupancy of phase one Farmstead Buildings. The team is currently overseeing the completion of the 330,000 square foot Academy Building and working towards new school occupancy for September of 2014.

Over the past year, the Owners Project Manager (OPM) and New District has, under the Construction Manager at Risk Delivery Process, completed the following major milestones:

- Completed and occupied the new Animal Science/Vet Tech Building
- Completed and occupied the new Maintenance Building
- Completed and occupied the new Small Engine and Classroom Building
- Completed and occupied the new Horse Barn and Tack Room Addition
- Completed and occupied the new Animal Barn (Small and Large Animal Housing and Procedures Room)

The Main Academy Building construction started the new year (2014) approximately 75% complete. Exterior envelope, windows and roof are substantially complete along with interior walls, cabinetry and ceiling grids, mechanical, electrical, plumbing and fire protection elements. Painting, floors and finishes are underway.

The District continues to review construction progress, potential change orders and the buyout of Furniture, Fixtures and Equipment. The project remains on schedule for occupancy in September of 2014.

The North Shore Technical High School website (www.nsths.net) will continuously update all merger progress in the future.

Administration
The North Shore Regional Vocational School District Committee, comprised of one member appointed to represent each member community, is the governing body of the School District. The Superintendent-Director and the administrative team carry out the policies of the District School Committee and oversee the daily operation of the school.

Enrollment
Student enrollment as of October 1, 2013 is 463. Students cite the interpersonal relationships with teachers, counselors, and administrators, and the vocational/career area programs as the reasons for application.

Students participate in programs in Automotive Technology, Automotive Collision Repair and Refinishing, Carpentry, Cosmetology, Culinary Arts, Design and Visual Communications, Electricity, Graphic Communications, Health Assisting, Information Technology Services, Machine Tool Technology, and Masonry and Tile Setting.

Curriculum
The Mathematics Department is significantly into the transition of its program of study to be consistent with the Common Core expectation of Massachusetts high schools, which is a quantitative reasoning approach to using and understanding mathematics. During the summer of 2012 and 2013, the mathematics department began the process of revising its curriculum and mapping it to the Common Core Standards. It is expected that curriculum mapping will be finished during the 2014 -2015 school year. In addition, district-wide common assessments in all courses were created to be administered once per trimester.

The **Science Department** implemented an on-going effort to develop the 9th-12th grade curriculum in a manner that is laboratory based and supports our students' success and career choices. For example this year we have added a new Honors Biotechnology course that is laboratory based averaging 50% laboratory during class time. All science courses are aligned with the Massachusetts Science Frameworks, and for the 9th and 10th grade classes, are sequenced in a manner to prepare students for the MCAS test.

The **English Department** implemented a curriculum with significant new material this year as we continue to map the curriculum to the Common Core State Standards, a process which should be completed by the summer of 2014. All four years are skills based, emphasizing close reading, supported writing, informative speaking and discussions that encourage listening and teamwork. Ninth grade students have an additional one-period English class during their exploratory week, and tenth grade students learn test-taking strategies once a week during their career education. This gives teachers and students valuable extra time to focus on improving writing skills in preparation for the MCAS ELA test. Both ninth and tenth grade classes continue to emphasize writing strategies, including the "Writing With Colors" program. Since 2008, our Advanced and Proficient rating in English has gone from 70% to 97%, a 27% increase. In addition, district-wide common assessments in all courses were created to be administered once per trimester along with multiple open response-style check-points for students in grades nine and ten.

The **Social Studies Department** has revised the scope and sequence to conform to the history curriculum frameworks and school schedule. Students now have the option to take three or four years of social studies depending on whether they choose to take a foreign language. These changes reflect much revision and adhere to the new state frameworks. New initiatives focus on adding critical thinking and writing into the students' assignments, and teaching history from a global perspective through which trends and philosophies are traced across cultures. By developing an integrated approach, students will realize the interdependence of world nations and cultures, rather than studying countries or time periods in isolation. In addition, district-wide common assessments were created in all courses to be administered once per trimester.

Our **Title I Program** is a federally funded initiative providing supplemental reading instruction for qualifying students. Direct instruction is the program's focus in order to strengthen students' comprehension, fluency and vocabulary skills. This instruction is provided in a small group setting. Students are assigned to reading class for two or three weekly sessions (based upon assessment results). Selection of incoming ninth grade students for the Title I program is based upon the spring placement test and fall comprehension test results. Placement for subsequent grades is determined by end of the year assessments and general classroom performance. Parent outreach and involvement is an essential program component.

MCAS Review

In 2012, Massachusetts was given a waiver for Adequate Yearly Progress. In response, the DESE has implemented a new system, which is based on narrowing proficiency gaps and incorporates Accountability & Assistance Levels. All Massachusetts public schools are now categorized as Level 1 to Level 5 with regard to Accountability & Assistance Level. Level 1 is reserved for the highest performing and Level 5 for the lowest performing. Overall, North Shore Technical High School did extremely well on a cumulative level on the 2012 MCAS. In order to be "On Target" a school needs a minimum of a "75" on the Cumulative Progress & Performance Index. North Shore Technical High School scored as follows:

All Students	92
High Needs	90
Low Income	90
Students with Disabilities	90
White	92

North Shore Technical High School exceeded the "Target" of "75" in all areas which categorizes the school as "Level 1." In English, NSTHS saw our proficiency level go from 90% to 97% which put the school at or above the "Target" in all areas. Both mathematics and science saw slight declines in proficient and advanced categories but maintained a rating above the "target," with only five (5) failures in mathematics and six (6) failures in science.

School Council

The School Council is an organization of faculty, parents, students, and business community representatives who meet with the Principal every six weeks during the school year to review programs and activities at North Shore Tech. At each meeting North Shore Tech staff members inform the Council about specific school activities and programs. The Council again updated the three-year School Improvement Plan, 2010-2013, which was developed to carry us toward the new merged Essex Technical High School. The Council also examines the school budget and student handbook and reviews co-curricular activities. The Council's advice to the Principal assists in the process of program expansion and curriculum improvement. School Council members are actively involved and very supportive of the staff and students at North Shore Tech.

General and Program Advisory Committees

The Program Advisory Committees meet twice per year to discuss suggestions for improving our vocational-technical programs. The Fall Program Advisory met jointly with Essex Agricultural and Technical High School and included a group meeting at which all members were apprised of the status of the new school design and construction and participated in a session about work-based learning. The instructors from each program use their individual meetings to learn about the latest trends, equipment, materials, techniques, and technology being used in their industry. The design and equipment for each program for the new school was also discussed at the individual program meetings. Improvement in curriculum and delivery of instruction are directly related to these suggestions and industrial standards.

Vocational Career and Technical Area

As our career areas continue to teach the students the necessary technical skills required to ensure that our student are successful members of society they have in addition incorporated higher order thinking skills into their curriculums ensuring our compliance to the MASS Common Core. Our Career Technical Education (CTE) literacy initiative is introducing students to the value of reading technical articles related to their field. The students are incorporating the school wide Writing with Colors initiative to help them identify the important concepts while they read the articles.

This fall the Department of Elementary & Secondary Education (DESE) visited North Shore Technical High School (NSTHS) and completed a Coordinated Program Review of our CTE Programs. These interviews were used to validate that we were following Chapter 74 and Perkins guidelines. Although we have not

received the final report their exit interview with us was very positive. They also completed a complete safety review of all our programs and this too was positive. Our teachers did an outstanding job representing the wonderful things they are accomplishing with our students.

Outside Projects

The **carpentry, masonry** and **electrical** programs are building a teen center for the City of Salem. The students are completing work at the Middleton Police Station, and working at the Middleton Department of Public Works site. They have begun to replace the fencing at the Beverly Historical Society and have other educational jobs awaiting them in several of our other communities. They have also been doing electrical work for our neighbor Extra Innings.

Some examples of other projects completed by our CTE programs include:

- Collision Repair - restored/painted Middleton's Antique police car.
- Culinary Arts - Welcomes senior citizens from the Council of Aging organizations in our district for lunch on Wednesdays. The Log Bridge Inn is open to the public on Thursdays and Fridays.
- Cosmetology - operates a full service salon every Thursday and Friday
- Health Assisting – continues to visit Hogan Rehabilitation in Danvers, Brooksby's Renaissance Village in Peabody and Putnam Farms in Danvers to help develop the student's technical skills. This allows students to receive certifications in Developmental Disabilities, Alzheimer's Care, and prepare for the Certified Nursing Assistant Exam.

Technology

North Shore Technical High School continues to boast 100% participation in Moodle, a Learning Management System and customizable platform for teachers and learners. The Moodle, online classroom, is used to extend the classroom beyond the four walls and the daily schedule. Students can access course work, supplemental materials, assessments, communications and outcomes anywhere, anytime. Teachers are provided with a home page and a means of setting up and distributing all course information. All teachers are building their curriculum, providing resources, posting assignments and grades in their Moodle classroom and using this as a form of communication to students and their parents. Many teachers are now using more interactive applications in their Moodle classrooms such as online quizzes, journals and paperless lessons. District wide rubrics are shared in Moodle in order to use authentic assessment in many curricular areas.

Google Apps for Education is becoming, more and more, a part of everyday teaching and learning practices at North Shore Tech. Google combines email, chat, documents and scheduling for integrated communication in and out of the building. Students and faculty can access their email and calendars from any computer or mobile device. The use of Google Apps, which is a "cloud" application of Office software and a component of our North Shore Tech Gmail has brought student and teacher collaboration to a whole new level. These applications are being utilized in a variety of curricular areas. All students save school work in the cloud which can be accessed from anywhere and easily transfer into the new school.

Online resources, evaluating and citing sources are introduced to students during the freshman year in the Freshman Literacy curriculum, as well as in the science classroom. The librarian successfully utilizes Noodle Tools (an online research and citation program) for the integration of technology in all grade levels via the Research Paper initiative.

iPads continue to be the device of choice for a 1:1 initiative. iPads are provided to teachers to further pilot the use of this product. Teachers with a love of technology and a passion for nurturing the minds of their students have been discovering creative ways to incorporate the iPad into the daily routine. We have outfitted many classrooms with Apple TV devices to allow teachers to wirelessly project from their iPads. Many of our special education students are benefiting from using the iPad as a tool to access curriculum

regardless of their disability. The iPad has worked well with our students having vision and learning disabilities.

The use of data to drive instruction increases yearly at North Shore Tech. Currently, all common assessments are graded in our TestWiz system. Data is stored in one central location and distributed to teachers and Administration in order to help drive curriculum and instruction.

Professional Development

Professional development activities have focused on the areas of the school improvement plan which address teaching and learning, as well as school safety and climate. A combination of early release time and embedded instructional consultation, along with the use of common planning time was used to create a comprehensive approach to all initiatives.

In addition to these in-school initiatives, faculty members attended a variety of on-site and off-site workshops and conferences, and submitted a review of what was learned and the benefits for North Shore Technical High School. Teachers and administrators attended conferences related to technology, English instruction, mathematics instruction, school-wide literacy, reading, effective inclusion practices, common assessment, curriculum mapping, diversity, bullying and civil rights trainings.

Membership in the Northeast Consortium for Staff Development and in the Salem State College Collaborative Project for Math, Science, and Interdisciplinary Education continues to allow us to share ideas, concerns and materials, while expanding the opportunities for professional development. Some administrators were able to attend the STEM Summit in November.

Major initiatives this year included:

- Curriculum Development and Alignment to the State Standards
- Literacy in the Career and Technical Programs
- District Wide Common Assessments
- Integration of Technology

Special Education Department

There are approximately 140 students at North Shore Technical High School who have been identified as having special needs; they represent 30% of the general student population. Programs and services are provided and administered by a staff comprised of an administrator, department coordinator/team chair, a part-time team chair, eight special education teachers, a speech/language pathologist, a certified reading specialist, a school psychologist, a school adjustment counselor, a behavioral consultant, six instructional aides, and one secretary. All special education staff is highly qualified in accordance with the No Child Left Behind regulations.

The special education program is inclusive in nature. Inclusion classes are offered in all grades and in every major academic subject area. These classes are co-taught by members of the general education and special education staff. In conjunction with this, many special needs students receive academic support services in the Curriculum Support Center, under the direction of the Special Education Administrator. There are also special education staff assigned to many of our vocational programs to provide support and consultation.

When necessary, small group special education classes with modified content in English, Math, Science and Social Studies are provided for students in accordance with their Individualized Education Programs. These classes are taught by teachers with certification in moderate special needs. The curriculum delivered parallels that of the general education courses.

Teachers certified in reading and/or special education provide individualized and small group tutorials to those students with significant deficits in decoding, comprehension and fluency in compliance with their Individual Educational Programs.

The School Adjustment Counselor and the Behavior Specialist provide emotional and behavioral supports to students, in individual and small group meetings, based on the goals in their Individualized Education Programs. Both personnel also provide consultation to special educators, general educators and career/vocational technical educators regarding the emotional and behavioral needs of students in the classroom setting.

The goal of the special education department is to ensure that all students have access to the general education curriculum in the least restrictive setting. High standards are maintained for students with disabilities, so that they can master the content of the Massachusetts Curriculum Frameworks. In addition, students are prepared for high stakes assessments in Math, English, and Science, as well as for vocational competency testing.
At the beginning of the school year, DESE chose North Shore Technical High School as one of nine school districts to participate in the Career Vocational Technical Education and Special Education Leadership Institute. The Assistant Superintendent, the Vocational Director and the Special Education Coordinator participated in the 6 day institute which focused on increasing vocational technical opportunities for students with disabilities contributing to improved results for all students. In order to achieve this, the institute's presentations and discussions focused on effective collaboration, effective inclusive practices and a culture of high expectations with shared responsibility and accountability for students. Each district identified a target area of improvement and an action plan. Our district determined the need for CVTE and general educators to have a more thorough understanding of the IEP disability categories and best practices for meeting the instructional needs of those students. To that end, our project was to develop a tool kit for teachers; a resource manual with an overview of the disability, instructional implications and strategies to help those student achieve success. The special education department was awarded a grant from DESE to pay special educators and vocational educators to develop the manual. This process has been ongoing throughout the fall and is expected to be completed by January 2014. Additionally, a Career and Vocational Educational Specialist from DESE requested that we present this project at the Massachusetts Association of Vocational Administrators Institute for Success summer conference.

The DESE, in accordance with a federal requirement, makes an annual determination in the area of special education for each school district. There are five levels of accountability. Performance is linked to student performance indicators, district progress and performance index reports, and special education compliance. North Shore Regional School District received the highest determination level – Level 1. We were commended by the DESE for our work to ensure high quality education for all students.

The Special Education Department underwent a Coordinated Program Review by the DESE in November 2012. From January through June, 2012, we submitted documents through a web-based system to the Department; in November a team visited onsite to review records and interview teachers and administrators; parents of special education students were mailed a satisfaction survey. The report of our results was released by the DESE on April 17, 2013. The findings were very positive.

Athletic Department
All the sports programs have been merged with Essex Aggie and are now run under one athletic budget. This budget is shared with Essex Aggie. Starting in the fall of 2013 all sports teams but one has been equipped with brand new uniforms with the new school's logo and mascot. They all sport blue and green with the new Hawk logo.

The Boy's & Girl's Basketball teams continue to have a large number of participants.

The school entered into a cooperative program for Hockey with Mystic Valley Charter School out of Malden. There were five members of the hockey team from North Shore and Essex. A North Shore player, Bryan Jackson was selected as the Most Valuable Player.

This fall, the football team finished with an overall record of 7-3 and captured the league championship with a 4-0 league record. The team qualified for the playoffs and played Cathedral High School in the first round. They ended up losing to Cathedral in the final seconds but went on to win their next two games and will compete in the State Vocational football Championship against Blue Hills from Canton. The sportsmanship displayed throughout the season was noted by officials, opposing parents and opposing coaches. Coach Paul Worth was selected as Coach of the Year in the league.

All athletic programs are running well and the participation rate continues to be very high.

Career Exploratory

The focus of the Career Exploratory Program is to familiarize all ninth grade students with North Shore Technical High School's career vocational/technical areas. Mr. Dan Connors, our ninth grade guidance counselor worked with each of our ninth graders to provide a more individual guidance program. This program includes in depth interest inventories such as Career Cruising, as well as various skills and abilities assessments to help freshman become aware of their strengths and weaknesses. They are encouraged to get in touch with their values, beliefs, and skills to assist in choosing the best possible career path. In addition to this program, they are supplemented through a freshman seminar class that enhances self advocacy, problem solving, and self worth.

Currently, ninth graders explore twelve vocational programs. The exploratory program is designed so each student spends five days, four periods in shop and four periods in academics every other week. This schedule allows for smaller shop classes so that our teachers are able to evaluate student more comprehensively. Students will complete the exploratory program in the early spring and will then re-explore three shops before making their final shop selection.

Career Awareness

Throughout the year, all students participate in a variety of career planning activities in the Career Center. This designated space is utilized by the Guidance Department in collaboration with the CVTE instructors to deliver activities related to career planning. A new requirement for all students to obtain a Certificate of Occupational Proficiency is the development of a Four Year Career Plan.

The following activities were presented in the Career Center:

- Career Match Maker (a component of Career Cruising software)
- Non-Traditional Career Choices
- Four Year Career Plan Decision Making
- Final Shop Choice
- Career Pathways
- Social Dignity
- Study Skills
- Mock Interviews
- Conflict Resolution
- Career Cluster Research
- Academic /Technical Success
- Stress Management
- Bullying and Cyberbullying
- Organization and Time Management Techniques

Mr. Connors has developed a curriculum specific for the Freshmen Seminar, a new course for 2012-13. All grade 9 students will participate in this trimester course focusing on decision making, workplace readiness, self determination and conflict resolution.

Tech Prep, a federally funded program, establishes articulation agreements between high school students and post-secondary institutions. This program develops career pathways that allow for a seamless transition from high school to college programs of study, creating opportunities for high school students to earn college credits.

During the 2012-13 school year, articulations in Auto, ITS, Health, Culinary, Graphics, Electrical and Machine were renewed. Currently there are articulations with Central Maine Community College, Southern Maine Community College, Bunker Hill Community College, Middlesex Community College, Mass Bay Community College and Benjamin Franklin Institute of Technology.

The Tech Prep Consortium at North Shore Community College (NSCC) provided our students with the following activities:

- College/Career Expo
- On the Spot Admissions
- Pre-engineering Career Day — Machine/Electrical students
- Business Career Day — Cosmetology students
- Graphics Career Day — Graphic/Design-Visual Communications students
- ITS Career Day — ITS students
- Health Career Day — Health students
- Pre-Advising Day
- College Fair
- Professions Speaker Day for Grade 10 students

Tech Prep coordinators meet and collaborate with NSCC discussing seamless transitions upon graduation from North Shore Technical High School to enrollment at North Shore Community College.

Dual Enrollment

Dual enrollment is a program offered to eligible high school juniors and seniors who want to earn both high school and college credits simultaneously by taking courses at publicly funded higher education institutions.

During the 2011-12 school year, three Information Technology Services (ITS) sophomores were accepted into The Academy for Excellence Program (ACE). This program is a collaborative effort between Northeastern University and the Massachusetts Administrators Vocational Association (MAVA). This opportunity was made available to Race to the Top (RTT) Grant recipients. Three students were selected from ITS after an arduous application process. The program began in July 2012 at Northeastern. Upon successful completion of this program students will graduate with eighteen (18) college credits, in addition to their high school graduation requirements. This is a RTT grant funded activity for two of the students and the district is funding the third student.

Cooperative Education

Cooperative Education provides seniors the opportunity to develop academic, technical and employability skills in a work-based setting. Alternating weekly between work and classroom, students in good academic/technical standing and discipline record may participate in this program. Students participating in this program are paid for their work in their chosen technical field. Students may also participate in internships through this program.

During the 2012-2013 school year, thirty-two (32) junior and senior students went out on co-op. These jobs resulted in full-time employment for graduates not attending post-secondary schools. Presently the Co-op position is held by the Essex Aggie Career Technical Education Co-op Coordinator who serves both schools. Ms. Leilevre is present at North Shore Technical High School from 8:00 a.m. to 11:00 a.m. Monday to Friday.

Senior Placement
Plans for the graduates of 2013 included the following: 19% attended 4 year colleges, 37% attended 2 year college and 44% went to work in their technical area.

School Adjustment Counselor
The School Adjustment Counselor is a licensed clinical social worker who works with the at-risk population identified and referred by faculty, administration and parents. Students, seen by the School Adjustment Counselor, present with a wide range of social, emotional and mental health issues. These types of issues may significantly impede a student's ability to function and adequately perform in school.

The decision to discontinue the Peer Mediation Program for 2013-14 was made upon review of the available data (decline in referrals sources, student feedback, faculty and administrative input). Conflict resolution strategies are now covered in the Guidance and Health curriculums.

Health Office
Health services offered at North Shore Technical High School include: first aid, health education, health promotion and prevention of illness in a caring safe environment. Emphasis is to prevent illness and injury, to minimize impairments to learning and to make community/school referrals as appropriate.

In the 2012-2013 school year students and faculty visited the health office approximately 3,687 times, which did not include the flu clinic for faculty and staff. Headaches, general malaise, sore throats, menstrual cramps and mental health issues were the most frequent complaints that brought students to the health office. Our most serious challenge was the care of three insulin dependent diabetic students.

Transportation Department
The Transportation Department has a fleet consisting of thirty eight (38) vehicles, fifteen -71 passenger buses, seven-77 passenger buses, one-18 passenger bus, three buses dedicated to the building trades, three-35 passenger buses, five-32 passenger buses, three 30-passenger buses, and one-8 passenger van. Transportation is provided for students to and from school on a daily basis.

The Transportation Department provides five shuttle buses from Essex Aggie after school to bring the students to North Shore to board the buses for their ride home. Late runs for students that stay after school is available Monday through Thursday and daily for sports and other activities for North Shore Tech and Essex Aggie. Transportation was provided for field trips, off-site activities, sports games, etc. This school year transportation for North Shore Technical High School and Essex Aggie has been completely merged.

Adult Education
Adult Evening Education at North Shore is a self-supporting program that offers approximately sixty (60) vocational-technical classes that enhance the professional and personal lives of the adult members of our communities. The Program serves approximately one thousand adult students that participate in a wide variety of courses. Popular fields of study include: computers, health, construction, machine technology, culinary, automotive, business and personal finance. A number of courses have state approval for professional and trade license preparation, for example Journeyman and Masters Electrician License, Plumbing Apprenticeship Tiered Training, Manicuring and Auto Damage Appraisal License.

The Adult Education Program has recently initiated the development of online course capabilities; it is our hope to market professional development online options for teachers and other professionals in the near future. Furthermore, our new online registration option continues to be very popular with our adult students, now representing nearly three quarters of our total registrations.

Business Office

The Department of Revenue has certified the amount in our unencumbered excess and deficiency funds available July 1, 2013 at $508,950.00.

The Fiscal 2015 Budget preparation for Essex North Shore Agricultural & Technical School District is currently in process. The preparation for the next year's budget poses many challenges. Some of those challenges include unknowns and/or undetermined items such as utility costs, enrollment, staffing and health care to name a few. Administrators and staff members from both districts have been working together to merge the cultures and programs to create a fiscally sound budget to present to our school committee in February.

On April 30, 2013 we had our third annual benefits fair. This year we rolled out through Colonial Life the opportunity for employees to purchase supplemental insurance policies. With that also came the benefit of a college tuition savings plan. We continue to offer employee benefits at no direct cost to the district.

The field work for the fiscal year 2013 audit report is complete and I expect a draft report any time. The final report will be available in January. If you would like to obtain a copy of the report, please contact the business office at 978.762.0001 x227 or via email at mznamierowski@nsths.net.

North Shore Regional Vocational School Committee

Beverly	Mr. Dean Porteous
Boxford	
Danvers	Mr. Russell Fravel
Essex	Mr. George R. Harvey, Chairman
Gloucester	Ms. Melissa J. Teixeira
Hamilton	Mr. David W. Ketcham
Lynnfield	Dr. Paul Anderson
Manchester-by-the-Sea	Mr. Joseph Sabella
Marblehead	Mrs. Marcia Sweeney, Vice Chairman
Middleton	Mrs. Ellen Weitzler
Nahant	
Rockport	Mr. Bruce Perkins
Salem	Mr. Thomas St. Pierre
Swampscott	Mr. William Jackson
Topsfield	Ms. Trudi Perry
Wenham	Mr. William O. Nichols, Secretary

EASTERN ESSEX DISTRICT
DEPARTMENT OF VETERANS' SERVICES

This department is charged under Chapter 115 Massachusetts General Laws with providing services to veterans, their survivors and dependents. Principal workload under state law includes the administration of aid to veterans and dependents. Communities fund this program, which is subsequently 75% reimbursed the following fiscal year by the Commonwealth. This is a need based program and the department is required to conduct periodic comprehensive review of the cases to insure no substantive facts have changed, while working with the veteran to identify alternative or long-term solutions to individual circumstances. During the calendar year one Wenham veteran was on this program. Under state law the department also assists qualified veterans to obtain bonuses, and qualified veterans, widows and parents to obtain state annuities, property tax abatements, and other benefits.

The Veterans' Services program also mandates extensive interaction within the federal community, principally with the Department of Veterans' Affairs. The Veterans' Service Officer (VSO) assists veterans and their dependents in filing for pensions, service connected injury/illness compensation, dependency indemnity compensation for survivors, VA healthcare enrollment, insurance claims, decedent claims, and many other issues. Federal benefits processed by this department are paid directly to those eligible to receive the assistance or entitlement. The VA sent approximately $173,000 to eligible recipients in Wenham, of which the current staff is responsible for approximately $146,000 dollars paid to or saved by those assisted in Wenham.

Additionally, the department interacts within the federal community to correct military records, obtain needed documentation and insure veterans/dependents receive awards and recognition to which entitled. The VSO provided information, advice or assistance to 13 of the town's 213 *identified* veterans and 1 of the 65 *identified* veterans' widows during 2013. The VSO also assisted the Wenham Veterans Memorial Committee in its efforts to develop an appropriate recognition to Wenham veterans serving during periods of war.

The Director and the Assistant to the Director advocate for veterans' on issues at the local, state and federal level, interact with elected and appointed officials on issues, and work with local organizations in serving the community. The department also provided information, assistance and guidance for citizens in determining their needs for Medical insurance.

In February 2013 the Eastern Essex District was recognized as the Massachusetts Veterans Services District of the Year by Secretary Coleman Nee of the Department of Veterans Services. In September 2013 the District Board of Directors accepted the request from Newbury to join the District. The expansion was approved by the Secretary and services to Newbury began in December 2013.

The Eastern Essex District is composed of the Towns of Essex, Georgetown, Hamilton, Ipswich, Rowley, Wenham and West Newbury. A Board of Directors consisting of one selectman (or designee) from each town maintains oversight. Mr. John Clemenzi is the Wenham member of the Board of Directors.

Terrance P. Hart
District Director

WENHAM WAR MEMORIAL COMMITTEE TOWN REPORT – 2013

2013 was a very busy and very positive year. The veteran's names have been finalized and applications for granite pavers have been solicited. Sufficient funds have been raised to allow the bidding process to begin. The Committee has met monthly to develop and refine the details and bidding specifications. Cost estimates were reviewed and adjusted throughout the year. The final estimate shows that the new Memorial will cost approximately $189,000 for Phase I (Monument only) and $30,000 for Phase II (landscaping) for a total of $219,000.

We are working towards a spring ground-breaking with a dedication in the fall of 2014. Additional funds are still needed. Anyone wishing to make a donation can send it to: Veterans Memorial Gift Fund, 138 Main St., Wenham, MA 01984, Donations are tax deductible.

On behalf of all veterans, and those who remember their service to our nation, we thank you for your support for this project.

Wenham War Memorial Committee:

Bruce D. Blanchard, Co-Chairman
Peter A. Hersee, Co-Chairman

Robert Blanchard
Steven Kavanagh
Dean Pedersen
Thomas Tanous
Albie Dodge
Howard Morong
John F. Perkins
Bill Tyack

Proposed Veteran's War Memorial

WENHAM WATER DEPARTMENT
2013 TOWN REPORT

Supplying the residents of Wenham with safe, clean drinking water that meets or exceeds government standards remains our primary focus. Our second priority is our continuing effort to support community-wide water conservation.

During 2013 we conducted tests for substances such as nitrate, disinfection by-products, bacteria, etc. All were found to be non-detectable or below state and federal levels.

The Administrative Consent Order issued by MassDEP requiring permanent disinfection for our system received conditional approval in March 2013 and final approval in October 2013. To meet the MassDEP's requirements and provide the best water quality possible, we designed and installed a loop of large diameter pipe between the pump house and the distribution system. With the project completed we have been able to reduce the amount of disinfectant added to the water from 1.0 part per million to a range of 0.3 - 0.6 part per million. We also changed the type of disinfectant used, which improved the taste and smell of water delivered.

As with previous years, mandatory water conservation took effect on May 1st and remained in effect until September 30th. Due to low flows in the Ipswich River a complete outdoor watering ban was required from August 23rd until September 30th. We would like to thank the residents of Wenham for their efforts towards reducing our non-essential outdoor water use.

Maintenance of the Wenham Water System is an ongoing process. Three water main leaks were identified and repaired this past year. The water distribution system as a whole is still in very good condition and not in need of large scale infrastructure replacement.

Water meter replacement continued in 2013, with two-thirds of the Town now having new meters. Upgrades and replacement of the remaining meters will continue until the town-wide upgrade program is complete.

We also replaced one fire hydrant this year that was found to be in poor working order. We will be continuing with a yearly replacement program as many of the existing hydrants were installed fifty to sixty years ago.

As always, we would like to thank the many town officials, fellow employees and residents who help to keep Wenham water flowing and safe. We will continue to pursue all means to improve the quality of the water and maintain a safe reliable distribution system.

Ernest C. Ashley, Chairman
Richard K. Quateman, Commissioner
Paul E. Mendonca, Commissioner

Erik G. Mansfield, Superintendent
Leonard K. Tuneburg, Operator
Deb Morong, Administrative Assistant

WATER DEPARTMENT STATISTICS

	2012	2013
TOTAL WATER PUMPED	126,949,000 (Permitted withdrawal:	131,190,000 142,350,000)
MAXIMUM DAY	657,000	717,000
HARDNESS (Calcium)	130.0 mg/l	190.0 mg/l
MILES OF WATER MAIN	28.25	28.75
FIRE HYDRANTS	213	215
WATER SERVICES	1, 151	1, 161
NEW SERVICES ADDED	2	10
METERED WATER SALES	$438,033.00	$411,607.00
OTHER INCOME	$12,960.00	$33,135.00
TOTAL INCOME	$450,993.00	$444,742.00

WENHAM ISSUES OF SOCIAL SERVICE HELP

ANNUAL REPORT

2013

The Wenham Issues of Social Service Help (WISSH) was established in 1979 to assist Wenham residents experiencing an emergency financial situation. Members are appointed by the Board of Selectmen. Along with emergency financial assistance, WISSH is a referral agent for Wenham residents who are in need of help with food, medicine, insurance, utility bills, and fuel assistance. The committee has established quarterly meetings which are held at the Wenham Council on Aging building and Town Hall. Meeting dates and times are posted at the Wenham Town Hall.

As of June 2013 and after 3 years of serving on the board, Linda Rich has taken over as Chair for Melanie D'Orio who has left the board. Ann Brainard, Marisa Bartlett and Julie Clay have all joined the board as of October 2013. Trudy Reid, Town Clerk, in addition to serving on the board, continues to be the committee's liaison to Town Hall. WISSH continues to have a direct confidential phone line via town hall; the number is 978-468-5520 x 9. Messages may be left and the board chair will return all calls. We have added an email address which can be reached at www.wissh@wenhamma.gov

A financial screening is completed for each request to determine eligibility for assistance. Strict confidentiality is maintained by using a number-coded system to transact all financing.

EMERGENCY FINANCIAL ASSISTANCE: In 2013, 12 requests for emergency financial assistance were processed. Of those, 2 were single parents, 5 were disabled citizens and 5 others were seniors.

Funding for WISSH comes from the generosity of town residents who respond to the Board's "as needed" appeal for financial support. WISSH does not receive funding from the Wenham Town Budget so we are dependent on our generous residents who respond to our letters. WISSH has not sent a letter requesting financial support to the town since 2009. Last year, due to a very generous gift from The First Church in Wenham, we had no need to appeal to the community for funding. We will be sending our brochure out in the next town water bill. Finally, thank you to our selectmen and Town Administrator for their help and support this year.

Respectfully submitted,

Linda Rich

COMMITTEE MEMBERS:

Linda Rich, Chair	Jane Pederson	Maureen Whitman
Donald Killam	Tom Tanous	Ann Brainard
Trudy Reid	Maribeth Ting	Patricia Purdy
Cal Perkins	Marisa Bartlett	Julie Clay

Town Clerk – Trudy Reid

ZONING BOARD OF APPEALS

The Wenham Zoning Board of Appeals hears and decides appeals and petitions for variances and special permits from regulations governing dimensions of yards and areas and all other regulations stipulated under the Zoning By-Law and Massachusetts General Laws, Chapter 41, s81. Additionally the Board hears requests for Comprehensive Permits, under Chapter 40B s20-23.

In addition, the Town of Wenham Zoning By-Law delegates the responsibility for issuing different types of special permits to either the Zoning Board or Planning Board. The Zoning Board hears all special permit requests for non-residential uses, accessory uses, changes to non-conforming uses and structures, height, barns and activities in the Aquifer Protection Overlay District.

In 2013, the Board was primarily focused on the construction of West Wenham Village condominium project, now named Middlewood Estates. In addition to monitoring the ongoing work for compliance with the comprehensive permit, the Board considered the numerous changes requested by the applicant to the approved plans. Both site monitoring and design change review was done with assistance from an independent engineer.

One dimensional variance for residential construction was granted.

The Board is made up of three members. In July, long serving member Jonathan Stringer resigned. The Board wishes to thank Mr. Stringer for his twenty years of dedicated service to the Town. In December Jeremy Coffey was appointed to complete his term. The Board is actively seeking at least two (2) alternate members to serve when a Board member is unavailable.

The Board is staffed part time by Emilie Cademartori, the Town's Planning and Conservation Coordinator.

Anthony Feeherry
Timothy Mansfield
Jonathan Stringer (July)
Jeremy Coffey (effective December)

TOWN OF WENHAM

County of Essex

MASSACHUSETTS

Wenham - Incorporated 1643

(First Town set off from Salem)

Population – 4877

Area: 8.21 Square Miles

ZONING BYLAWS
First Adopted 1947

Present Minimum Lot Size: 40,000 sq. ft.; 170 ft. Frontage

Building, Electrical, Plumbing and Health Regulations require permits for new construction and alterations.

ASSESSOR'S OFFICE	468-5520 ext. 5
BOARD OF HEALTH	468-5520 ext. 4
CONSERVATION COMMISSION	468-5520 ext. 8
EMERGENCY - FIRE OR POLICE	911
FINANCE DIRECTOR	468-5520 ext. 3
FIRE PREVENTION OFFICER (non-emergency)	468-5508
HIGHWAY & WATER DEPARTMENTS	468-5520 ext. 6
INSPECTOR'S OFFICE - Building, Electrical, Gas & Plumbing	468-5520 ext. 4
LIBRARY	468-5527
POLICE & FIRE DEPARTMENTS (non-emergency)	468-4000
SELECTMEN'S OFFICE	468-5520 ext. 2
TOWN ADMINISTRATOR	468-5520 ext. 2
TOWN CLERK	468-5520 ext. 1
TOWN ACCOUNTANT	468-5520 ext. 3
TREASURER-COLLECTOR	468-5520 ext. 3

TOWN HALL OFFICE HOURS

Monday, Wednesday, Thursday	9:00 A.M. - 4:30 P.M.
Tuesday	9:00 A.M. - 7:00 P.M.
Friday	9:00 A.M. - 1:00 P.M.

SELECTMEN MEET TUESDAYS AT 7:00 P.M.

ANNUAL TOWN MEETING DAY - FIRST SATURDAY IN APRIL 2014

2014-2015
PART II
WARRANT FOR THE ANNUAL TOWN MEETING WITH REPORTS AND RECOMMENDATIONS OF THE FINANCE AND ADVISORY COMMITTEE

Hearing on the Warrant
Monday, March 31, 2014
WENHAM TOWN HALL 7:00 P.M.
Annual Town Meeting – BUKER SCHOOL
Special Town Meeting to Follow
Saturday, April 5, 2014
Meeting 1:00 P.M.
Election-Thursday April 10, 2014
TOWN HALL 7:00 AM- 8:00 PM
Please bring this Part II with you to the Hearing and Town Meeting
Matters to be voted do not appear in Part I of the Town Report

Wenham Finance and Advisory Committee
Fiscal 2015Annual Report

TO THE CITIZENS OF WENHAM,

The Wenham Finance and Advisory Committee herein presents for your review, consideration and action at the April 5, 2014 Town Meeting, our recommended budget for Fiscal 2015, which begins July 1, 2014.

The proposed FY 2015 operating budget increases expenditures by $664,442, or 4.41% from FY 2014. However, that increase is offset by $501,840 in net revenue increases, leaving an overall increase via taxation of $162,602, or 1.33%. The recommended budget remains significantly below the Proposition 2 ½ levy limit for the second consecutive year with forecast excess levy capacity of $784,611.

At the Special Town Meeting, which will take place immediately after the Annual Town Meeting opens, we will have the opportunity to create and fund an Education Stabilization Fund, thanks to the efforts of our Regional School Committee. Creation of this fund, will allow Excess E & D and other assessment reductions totaling $576,964 to be used to mitigate the tax rate impact of educational budget increases in future years. We are requesting $250,000 of the new fund be used in funding the FY 2015 budget.

Major changes to the FY 2015 budget by category are as follows:

Salaries - $3,659,302: Increase of $295,728 over current budget (8.79%), including:

- Second year of negotiated contractual increases all bargaining units
- Increase of $58,662 to Police salaries for funding needed to attain Certification
- Increase of $92,973 To Hamilton Wenham Regional Library staff (Market rate study in progress); offset by increased charges to Hamilton through regional IMA.
- 2.00% cost of living increases for all non-union personnel; two market adjustments

Expenses - $11,763,326: Increase of $267,590, over current budget (2.33%), including:

- Increase of $170,486 from original FY 2014 HWRSD budget
- Increase of $41,139 (est.) to Regional Vocational Tech School
- Increase of $45,933 to Essex Regional Retirement System assessment
- Most expense lines at level funding or slight increase
- Finance Director and Accounting vendor contracts at 2%

Capital – $306,613: Increase of $84,963 over current budget (38.33%) including:

- $69,535 – Building/grounds improvements
- $237,078 – Equipment purchases

Total Article 1: $15,729,241

The effect of projected revenues and recommended expenditure requests is an increase of 24 cents, or 1.28% on the tax rate, which with valuations staying equal, brings the tax rate to a proposed FY15 rate of $19.12 per $1000/valuation. Passage of the FY 2015 budget, as recommended, will result in an average tax bill increase of $122.91 on a home worth the FY 2014 average value of $508,715.

Your Finance and Advisory Committee is proud to present the FY 2015 budget, which we strongly believe will serve the needs of our residents while remaining mindful of the Town's overall tax burden. We are most grateful to all who provided their time and enthusiasm to this task,

Please come to the Warrant Hearing on March 30, 2014. This is the designated time for us to explain our recommendations and for you to ask us question, express your opinion and give us feedback.

WENHAM FINANCE AND ADVISORY COMMITTEE

Michael Lucy, Chair
Hilliard Ebling
Kathryn Mansfield
Jeffrey Fotta
Richard Quinn
Kevin Lech

WARRANT FOR THE ANNUAL TOWN MEETING
WENHAM, MASSACHUSETTS
Saturday
April 5, 2014

Essex, ss

To either of the Constables of Wenham, in said County,

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify the inhabitants of said Town qualified to vote in the Town Affairs and elections. The Town Meeting will take place in the Perkins Auditorium in the Bessie Buker School in said Town on Saturday, the fifth of April, 2014 at 1:00 PM. The Election of town officers to be by official ballot from 7:00 AM until 8:00 PM will take place at the Wenham Town Hall, 138 Main Street, on Thursday, April 10, 2014.

ARTICLE 1: Budget appropriations

To see if the Town will determine what sum of money may be necessary to defray the Town expenses of the twelve month period (Fiscal Year 2015) beginning July 1, 2014 and ending June 30, 2015 and to make appropriations for the same and to determine the source thereof.

Commentary: The FY 2015 budget, as recommended by the Board of Selectmen and Finance & Advisory Committee, totals $15,729,241, $306,613 of which is new municipal capital expenditures. The FY 2015 budget uses $600,000 in FY 2013 free cash (See Article 2), and $250,000 from the Education Stabilization Fund (See Article 3) to mitigate the tax rate. See financial exhibits contained within the warrant for further details. If the FY 2015 budget is accepted as recommended, overall taxation rises by $162,602. Assuming no changes in the Town's overall property valuation, the tax rate rises to $19.12, an increase of .24 or 1.28%. This translates into an increase of $122.91 to the average single family home, valued at $508,715
Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple majority, assuming no funds are transferred from Stabilization. Transfers to and from Stabilization requires a two-thirds majority

Notes to Recap Sheet for FY2015

REVENUE

Local Receipts: Include the following: **$888,371**
Motor Vehicle Excise, Penalties and Interest, Payments is Lieu of Taxes, Charges for Services, Fees, Rentals, Departmental Revenues, Licenses and Permits, Fines and Forfeits, and Investment Income

Water Revenue:
Raised from water use charges. Water Receipts equal Water Budget: **$431,150**

Assessments to Hamilton: – FY15 apportionment:
Joint Library 65.03% - Hamilton 34.40% - Wenham

Library Assessment:
Total Assessment to Hamilton – Library **$661,657**

Cherry Sheet Revenues:
FY14 Estimate **$398,123**

Community Preservation Act Funds to be appropriated: (estimated) **$1,124,490**

Other Available Funds: FY2013 Certified Free Cash used ($797,322 certified) **$600,000**
Education stabilization fund ($576,964 to be transferred to fund) **$250,000**

EXPENSES

Cherry Sheet Charges: Assessed by the Commonwealth **$215,877**

Other Expenditures:
Other charges that may be assessed to the town without appropriation;
This includes Cherry Sheet Offsets and any other deficits that may have to be raised.

Public Libraries Offset Receipts **$7,606**
Overlay: Also known as the Allowance for Abatements and Exemptions – from Assessors
FY14 Amount **$131,212**

Special Articles:
The total dollar amount of the Finance and Advisory Committee's recommended expenditures under all of the warrant articles that affect the tax rate

Article No. 5 Cemetery funds transfer **$10,000**
Article No. 6 OPEB Stabilization **$20,000**

Community Preservation Act Funds Expenses & Projects (Estimated) **$960,750**
Community Preservation Act Funds Debt Service **$163,740**

Other:

Fiscal Year Levy Limit: From Department of Revenue RECAP Sheet **$12,377,702**
Prop 2.5 levy increase **$309,443**
New Growth: Value Increases from new construction **$130,638**
Tax Title: Legal costs **$5,000**

Proposition 2 ½ Debt Exclusion:
Includes Joint Library Project, Town Hall/Police Station Project, Iron Rail Boiler and School Debt **$836,463**

Community Preservation Act Funds Expenses & Projects (Estimated) **$960,750**
Community Preservation Act Funds Debt Service **$163,740**

v1.4 03/08/14

FY 2015 ARTICLE 1
SPRING ANNUAL TOWN MEETING - BUDGET SUMMARY ANALYSIS
COMPARISON OF FISCAL YEAR 2014 TO 2015
FINANCE COMMITTEE RECCOMENDATION

	ACTUAL - DOR FY2012 Recap	ACTUAL - DOR FY2013 Recap	ACTUAL - DOR FY2014 Recap	Projected FY2015 Receipts	INCREASE (DECREASE)
REVENUES					
LOCAL RECEIPTS	872,800	835,850	888,371	888,371	0
WATER - Special revenue fund	426,497	459,397	446,120	431,150	-14,970
ASSESSMENT from Hamilton - COA Van/Director	27,500	41,059	19,815	0	-19,815
ASSESSMENT from Hamilton - Joint Library	549,647	600,400	573,265	661,657	88,392
Local Receipt Subtotal	1,876,444	1,936,706	1,927,571	1,981,178	53,607
COMMUNITY PRESERVATION ACT	665,923	647,167	633,992	1,124,490	490,498
CHERRY SHEET REVENUE	365,534	380,962	393,504	398,123	4,619
OTHER (Available Funds)					
Chapter 90	154,272	152,698	152,698	152,178	-520
Cemetery Funds to offset DPW expenses		0	10,000	10,000	0
Water Funds for Generator &BAN	48,237	0	0	0	0
Current Budget Activity		131,562	29,029	0	-29,029
FREE CASH USED FOR:					
Article 1: FY 2014 Budget	379,000	427,416	395,000	600,000	205,000
EXCESS E & D Stabilization Fund To be established at STM 04/05/14				250,000	250,000
To Level the Tax Rate					
OVERLAY SURPLUS:					
To Level the Tax Rate	6,000	0	0	0	0
TOTAL REVENUES	3,495,409	3,676,511	3,541,794	4,515,969	974,175
EXPENDITURES					
ARTICLE 1 - SALARIES & WAGES	3,021,293	3,243,636	3,363,574	3,659,302	295,728
ARTICLE 1 - TOWN EXPENSES	3,815,746	3,103,905	3,141,846	3,222,885	81,039
ARTICLE 1 - TOWN DEBT SERVICE		821,435	798,159	749,789	-48,370
ARTICLE 1 - H W REG SCHOOL EXPENSES	7,333,264	7,065,691	7,168,026	7,338,512	170,486
ARTICLE 1 - H W REG SCHOOL OVER ASSESSED	162,350	0	0	0	0
ARTICLE 1 - SCHOOL DEBT	335,284	237,812	232,995	272,452	39,457
ARTICLE 1 - REG VOCATIONAL SCHOOL EXPENSES	90,295	78,555	124,668	144,688	20,020
ARTICLE 1 - REG VOCATIONAL SCHOOL DEBT	0	0	13,881	35,000	21,119
ARTICLE 1 - CAPITAL	94,937	211,582	221,650	306,613	84,963
TOTAL ARTICLE 1	14,853,169	14,762,615	15,064,799	15,729,241	664,442
CHERRY SHEET CHARGES	148,025	157,050	224,787	215,877	-8,910
CHERRY SHEET OFFSETS (Library Offset)	6,557	7,001	7,310	7,606	296
OTHER DEFICITS TO BE RAISED	10,577	23,477	0	0	0
OVERLAY (Allowance for Abatements)	138,907	131,212	131,212	131,212	0
TAX TITLE	0	0	5,000	5,000	0
COMMUNITY PRESERVATION ACT					
EXPENSES	665,923	474,077	465,577	960,750	495,173
DEBT	0	173,090	168,415	163,740	-4,675
SPECIAL ARTICLES				0	0
Article 4: Chapter 90	154,272	152,698	152,698	152,178	-520
OPEB Stabilization Fund	0	5,000	0	20,000	20,000
Misc Appropriations FY 2013		131,562	29,029	0	-29,029
TOTAL EXPENDITURES	15,977,430	16,017,783	16,248,827	17,385,604	1,136,777
NET AMOUNT TO BE RAISED (Total expenditures less total revenues. This amount is subject to the levy limit)	12,482,020	12,341,272	12,707,033	12,869,635	162,602

PRIOR FISCAL YEAR LEVY LIMIT	11,215,488	11,556,407	11,948,355	12,377,702	429,347
2 1/2% Increase	280,387	288,910	298,709	309,443	10,734
Current New Growth (Value increases from new building)	60,532	103,038	130,638	130,638	0
LEVY LIMIT - before adding current year debt exclusion	11,556,407	11,948,355	12,377,702	12,817,782	440,081
	0				
PROP 2 1/2 DEBT EXCLUSION	937,696	865,883	824,274	836,463	12,189
School Debt, Town Hall/Police Station, Joint Library					
LEVY LIMIT - Maximum Allowable Levy	12,494,103	12,814,238	13,201,976	13,654,245	452,270
(Net Amount To Be Raised cannot be higher than this)					
GAP: Levy Limit minus the Net Amount To Be Raised.	12,082	472,966	494,943	784,611	289,668
(If this amount is negative it is beyond the Levy Limit and is not allowable without an override)					
PROPERTY VALUATION	697,682,438	667,798,528	673,014,292	673,014,292	0
TAX RATE -(Net Amount to be Raised divided by property valuation * $1,000)	17.89	18.48	18.88	19.12	0.24
					INCREASE/(DECREASE)
					1.28%

Forecast Debt Exclusion Amounts	
Joint Libr Proj.	88,125
Joint Libr Purch.	19,418
School Reno	272,452
Town Hall/Police	321,473
Fire Truck (Quint)	49,782
Culverts/Drainage	53,728
DPW Trackless	31,485
Total	836,463

v1.4 03/08/14

All FY 2015 salaries listed are based on a 52.2 week year

ITEM NO.	ITEM	Actual 7/1/11 6/30/12	Actual 7/1/12 6/30/13	Actual 7/1/13 6/30/14	DH Budget 7/1/14 6/30/15	Admin Budget 7/1/14 6/30/15	Finance Committee Budget 7/1/14 6/30/15
	GENERAL GOVERNMENT						
114	**MODERATOR**						
114-5200	EXPENSES	0	50	50	50	50	50
122	**SELECTMEN**						
122-5100	SALARIES	10,812	10,812	10,812	10,812	10,812	10,812
	(Chairman @ $4,266/year, 2 Members @ $3,273/year)						
122-5200	EXPENSES	1,425	2,000	2,000	2,000	2,000	2,000
	TOTAL - SELECTMEN	12,237	12,812	12,812	12,812	12,812	12,812
123	**TOWN ADMINISTRATOR**						
123-5100	SALARY	99,487	100,000	100,385	102,393	102,393	102,393
	(Town Administrator @ 102,393/year)						
123-5200	EXPENSES	615	2,500	2,500	2,500	2,500	2,500
	TOTAL - TOWN ADMINISTRATOR	100,102	102,500	102,885	104,893	104,893	104,893
131	**FINANCE & ADVISORY COMMITTEE**						
131-5200	EXPENSES	152	250	250	250	250	250
132	**RESERVE FUND MGL C.40, S.6**						
132-5700	RESERVE FUND	141,407	77,674	200,000	150,000	150,000	150,000
135	**TOWN ACCOUNTANT**						
135-5100	SALARY & WAGES	51,800	53,040	54,035	0	0	0
135-5200	EXPENSES	2,494	2,700	2,700	56,650	56,650	56,650
	(Town Acct. contract est. @ $56,100/year)						
	TOTAL - TOWN ACCOUNTANT	54,294	55,740	56,735	56,650	56,650	56,650
139	**MUNICIPAL AUDIT**						
139-5300	CONTRACT SERVICES - Municipal Audit	18,000	20,000	22,000	24,000	24,000	24,000
141	**ASSESSORS**						
141-5100	SALARY & WAGES	78,520	79,329	81,286	58,423	58,423	58,423
	(P/T Chief Assessor @ $35,482/year for 18 hrs/wk)						
	(Asst Assessor @ $22,942/year for 18 hrs/wk)						
141-5200	EXPENSES	9,533	10,574	10,574	11,800	10,574	10,574
	TOTAL - ASSESSORS	88,053	89,903	91,860	70,223	68,997	68,997

v1.4 03/08/14
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ITEM NO.	ITEM	Actual 7/1/11 6/30/12	Actual 7/1/12 6/30/13	Actual 7/1/13 6/30/14	DH Budget 7/1/14 6/30/15	Admin Budget 7/1/14 6/30/15	Finance Committee Budget 7/1/14 6/30/15
145	**FINANCE DIRECTOR, TREASURER / COLLECTOR**						
145-5100	SALARY & WAGES	98,579	119,000	50,151	76,775	76,775	63,357
	(Treas. / Coll. @ $24,439/year for 18 hrs/wk)						
	(Assistant Treas/Coll. @ $38,918/year for 32.50 hr/wk)						
145-5200	EXPENSES	8,608	21,075	25,875	77,010	77,010	77,010
	(Finance Director Contract Est @ $56,100)						
145-5200	TAX TITLE	2,205	0	0	0	0	0
145-5300	CONTRACT SERVICES	56,825	15,700	55,000	0	0	0
	TOTAL - FINANCE DIR. TREASURER/COLLECTOR	166,218	155,775	131,026	153,785	153,785	140,367
151	**TOWN COUNSEL / LEGAL**						
151-5210	CONTRACT SERVICES - RETAINER	7,000	7,000	7,000	7,000	7,000	7,000
151-5220	CONTRACT SERVICES - OUTSIDE COUNSEL	17,330	15,000	15,000	15,000	15,000	15,000
	TOTAL - TOWN COUNSEL/LEGAL	24,330	22,000	22,000	22,000	22,000	22,000
155	**INFORMATION TECHNOLOGY**						
155-5200	EXPENSES	16,372	21,900	22,050	62,296	56,124	56,124
	(Tech Director's Contract @ $23,228)						
155-5300	CONTRACT SERVICES	42,045	41,746	40,496	0	0	0
155-5700	OTHER (GIS Programs; Web Page Host)	4,089	4,050	5,150	0	0	0
155-5800	CAPITAL		5,000	8,000	50,000	10,000	35,000
	Software upgrade for purchase orders, Replacement computers						
	TOTAL - INFORMATION TECHNOLOGY	62,506	72,696	75,696	112,296	66,124	91,124
160	**TOWN HALL**						
	Now Including #195 - Town Report, and #699 - Band						
160-5100	SALARY & WAGES	41,354	40,290	41,052	61,169	61,169	61,169
	(Administrative Assistant @ $46,292/yr for 32.50/hr wk)						
	(Admin. Asst. @ $14,877/year for 19 hrs/wk)						
160-5200	EXPENSES	57,771	46,469	47,000	57,870	54,870	51,870
160-5300	CONTRACT SERVICES						
160-5310	Minutes Taker	5,700	4,500	4,600	4,692	4,692	4,692
	TOTAL - TOWN HALL	104,825	91,259	92,652	123,731	120,731	117,731
161	**TOWN CLERK**						
	Now Including #162 - Elections						
161-5100	SALARY	43,994	44,440	46,583	52,341	52,341	87,349
	(Town Clerk @ $50,006/year for 32.5 hrs/wk average)						
	(Election coverage totalling $4,335)						
	(Office coverage totalling $3,000)						
	(Retired Town Clerk @ $21,584 for 20 hrs/wk for 6 months						
	(Additional support staff hours during transition - $8,424)						
161-5200	EXPENSES	2,599	1,960	3,060	11,034	11,034	11,034
	TOTAL - TOWN CLERK	46,593	46,400	49,643	63,375	63,375	98,383

v1.4 03/08/14

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ITEM NO.	ITEM	Actual 7/1/11 6/30/12	Actual 7/1/12 6/30/13	Actual 7/1/13 6/30/14	DH Budget 7/1/14 6/30/15	Admin Budget 7/1/14 6/30/15	Finance Committee Budget 7/1/14 6/30/15
162	**ELECTIONS & REGISTRATION**						
162-5100	WAGES	150	153	156	0	0	0
162-5200	EXPENSES	6,734	14,475	8,425	0	0	0
	TOTAL - ELECTIONS AND REGISTRATION	6,884	14,628	8,581	0	0	0
170	**PERMITTING - LAND USE**						
170-5100	SALARY & WAGES	48,801	65,646	66,240	68,029	72,529	77,029
	(Planning Director/Coordinator of Land Use @ $44,913/yr for 29 hrs/wk)						
	(Permitting Coordinator @ $32,115/year for 32.50 hrs/wk)						
171-5200	EXPENSES - Conservation	2,012	2,645	2,645	2,645	2,990	2,990
	Expenses - Conservation Land legal funding	0	0	0	0	25,000	0
175-5200	EXPENSES - Planning	213	500	500	500	500	500
176-5200	EXPENSES - Board of Appeals		500	500	500	500	500
	TOTAL - PERMITTING & LAND USE	51,026	69,291	69,885	71,674	101,519	81,019
192	**BUILDING & GROUNDS MAINTENANCE**						
192-5100	SALARIES & WAGES	62,013	67,357	97,324	101,874	101,874	101,874
	(Facilities Maint. Coordinator @ $30,101/yr - other 1/2 pd by Hamilton)						
	(Carpenter/Painter @ $55,773/yr. Works for Hamilton and WHRSD. Most of salary recouped via cross billing)						
	(Summer Help - 2 workers @ $16,000 20p/hr at 40 hrs p/wk for 10 wks)						
192-5200	EXPENSES	31,555	29,997	30,087	70,347	70,347	70,347
192-5300	CONTRACT SERVICE	32,846	33,000	33,000	0	0	0
192-5800	CAPITAL: *Rail Trail Kiosk ($750); Pingree Park bath room upgrade and ADA accessibility materials ($4,000)*	5,250	22,000	0	23,300	750	4,750
	TOTAL - BUILDING & GROUNDS MAINTENANCE	131,665	152,354	160,411	195,521	172,971	176,971
195	**TOWN REPORT**						
	Moved to #160 - Town Hall						
195-5200	EXPENSES	3,754	3,000	4,000	0	0	0
198	**SENIOR CENTER**						
	Moved to #541 Council on Aging						
198-5200	EXPENSES	2,173	3,500	3,500	0	0	0
198-5310	CAPITAL	0	0	10,000	0	0	0
	TOTAL - SENIOR CENTER	2,173	3,500	13,500	0	0	0
199	**IRON RAIL PROPERTY**						
199-5100	SALARY & WAGES	5,901	6,725	6,826	13,857	13,857	13,857
	Janitorial staff @ $6,826/yr for 7hrs/wk						
	Management Stipends @ $7,031						
199-5200	EXPENSES	24,138	28,800	28,800	34,970	34,970	34,970
199-5300	CONTRACT SERVICE	6,247	10,700	10,700	0	0	0
199-5800	CAPITAL	0	0	21,000	23,000	3,000	3,000
	Replace exterior doors - $3,000						
	TOTAL - IRON RAIL PROPERTY	36,286	46,225	67,326	71,827	51,827	51,827
	TOTAL GENERAL GOVERNMENT	1,050,504	1,036,057	1,181,312	1,233,087	1,169,984	1,197,074

v1.4 03/08/14

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ITEM NO.	ITEM	Actual 7/1/11 6/30/12	Actual 7/1/12 6/30/13	Actual 7/1/13 6/30/14	DH Budget 7/1/14 6/30/15	Admin Budget 7/1/14 6/30/15	Finance Committee Budget 7/1/14 6/30/15
	PROTECTION OF PERSONS AND PROPERTY						
210	**POLICE**						
	Now including #215 - Police Station & #292 - Animal Control						
210-5100	SALARIES & WAGES	939,938	951,090	985,335	1,099,873	1,099,873	1,099,873
	(Chief @ $114,640/year)						
	(9 officers totalling $647,347)						
	(Part Time Officers totalling $176,252)						
	(Administrative Assistant @$44,230/yr)						
	(Overtime totaling $109,904)						
	(Animal Control Officer @ $7,500/yr)						
210-5200	EXPENSES (Includes contracted ACO at $9,500)	53,876	67,064	67,064	109,109	109,109	109,109
210-5800	CAPITAL	24,038	73,492	65,600	108,000	87,600	87,600
	Year 3 of three year four cruiser lease @ $49,600						
	Purchase of new front line cruiser @ 38,000						
	TOTAL - POLICE	1,017,852	1,091,646	1,117,999	1,316,982	1,296,582	1,296,582
						0	0
215	**POLICE STATION**						
	Moved to #210 - Police						
215-5200	EXPENSES	24,469	25,807	28,542	0	0	0
220	**FIRE**						
	Now including #225 - Fire Station, #291 - Emergency Management and #249 - Fire Alarm Services						
220-5100	SALARIES & STIPENDS	182,821	191,916	312,183	575,787	575,787	579,297
	(Chief @ $95,240 per year)						
	(Fire Prevention Officer @ $86,370 per year)						
	(F/T Firefighter @ $47,605 per year)						
	(Administrative Assistant @ $6,261 per year)						
	(On-Call Wages, Stipends, etc - $343,821)						
220-5110	ON-CALL WAGES	200,911	202,650	208,452	0	0	0
220-5200	EXPENSES	48,183	47,700	61,100	84,048	84,048	84,048
220-5700	TRAINING (Wages & Expenses)	32,309	44,772	0	0	0	0
220-5800	CAPITAL	15,500	22,000	37,950	154,544	77,978	77,978
	Chief's Car & Truck Lease (Year 2) - $14,678						
	Replace 9 sets of SCBA Breathing Appartus - $51,300						
	Replace 6 sets of protective gear - $12,000						
	TOTAL - FIRE	479,724	509,038	619,685	814,379	737,813	741,323
225	**FIRE STATION**						
	Moved to #220 - Fire						
225-5200	EXPENSES	13,531	24,648	24,648	0	0	0
231	**AMBULANCE SERVICE**						
231-5300	CONTRACT SERVICES	0	0	0	0	0	0

v1.4 03/08/14

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240	**PERMITTING - INSPECTIONAL SERVICES**						
240-5100	SALARIES & WAGES	33,901	35,728	36,264	35,300	35,300	35,300
	(Building Inspector @ $19,299/year)						
	(Plumbing Inspector @ $4,570/year)						
	(Electrical Inspector @ $11,431/year)						
240-5200	EXPENSES (Building, Plumbing & Electrical)	731	1,100	1,100	2,757	2,757	2,757
	TOTAL - PERMITTING - INSPECTIONAL SERVICES	34,632	36,828	37,364	38,057	38,057	38,057
249	**MUNICIPAL FIRE ALARM SYSTEMS**						
	Moved to #220 - Fire						
249-5200	EXPENSES		500	500	0	0	0
249-5300	CONTRACT SERVICE	882	1,500	1,500	0	0	0
	TOTAL - MUNICIPAL FIRE ALARM SYSTEMS	882	2,000	2,000	0	0	0
291	**EMERGENCY MANAGEMENT SERVICE**						
	Moved to #220 - Fire						
291-5200	EXPENSES	3,300	3,300	6,300	0	0	0
291-5810	Retrofit Elementary School	0	0	0	0	0	0
	TOTAL - EMERGENCY MANAGEMENT SERVICE	3,300	3,300	6,300	0	0	0
292	**ANIMAL CONTROL**						
	Moved to #210 - Police						
292-5100	SALARIES	12,416	13,241	13,440	0	0	0
292-5200	EXPENSES	195	750	750	0	0	0
	TOTAL - ANIMAL CONTROL	12,612	13,991	14,190	0	0	0
294	**TREE WARDEN**						
294-5100	SALARY (@ $1,549/year)	1,466	1,495	1,518	1,549	1,549	1,549
294-5200	EXPENSES	1,703	1,800	1,800	20,300	20,300	20,300
294-5300	CONTRACT SERVICES	17,600	17,000	17,000	0	0	0
294-5700	OTHER - Tree Planting/Replacement - Spraying	900	1,500	1,500	0	0	0
	TOTAL - TREE WARDEN	21,669	21,795	21,818	21,849	21,849	21,849
299	**EMERGENCY COMMUNICATION CENTER**						
299-5200	EXPENSES	125,301	130,631	0	0	0	0
	TOTAL PROTECTION OF PERSONS & PROPERTY	1,699,340	1,859,684	1,872,546	2,191,267	2,094,301	2,097,811
	SCHOOLS						
310	**REGIONAL SCHOOL DISTRICT**						
310-5200	ASSESSMENT - Wenham Share	7,333,264	7,065,691	7,168,026	7,277,141	7,277,141	7,338,512
	(FY 14 base = $6,566,759 plus $601,267 override)						
315	**REGIONAL SCHOOL DEBT**						
315-5900	PRINCIPAL & INTEREST (1991 School Addition/Repairs)	0	0	0	0	0	0
315-5910	PRINCIPAL & INTEREST (1997 New Middle School)	242,478	237,812	232,995	237,995	237,995	233,655
315-5920	PRINCIPAL & INTEREST (2002 Boiler)	43,794	0	0	0	0	0
	NEW DEBT				113,188	113,188	38,797
	TOTAL - PRINCIPAL & INTEREST	286,272	237,812	232,995	351,183	351,183	272,452
	TOTAL - HAMILTON/WENHAM REGIONAL SCHOOL DISTRICT	7,619,536	7,303,503	7,401,021	7,628,324	7,628,324	7,610,964

v1.4 03/08/14
All FY 2015 salaries listed are based on a 52.2 week year

ITEM NO.	ITEM	Actual 7/1/11 6/30/12	Actual 7/1/12 6/30/13	Actual 7/1/13 6/30/14	DH Budget 7/1/14 6/30/15	Admin Budget 7/1/14 6/30/15	Finance Committee Budget 7/1/14 6/30/15
320	**REGIONAL VOCATIONAL SCHOOL DISTRICT**						
	Budget is estimated at this time						
320-5200	ASSESSMENT - Wenham Share	89,988	78,555	124,668	144,688	144,688	144,688
320-5910	INTEREST - New Regional Technical School Building			13,881	35,000	35,000	35,000
	TOTAL - REGIONAL VOCATIONAL SCHOOL DISTRICT	89,988	78,555	138,549	179,688	179,688	179,688
	TOTAL EDUCATION	7,709,524	7,382,058	7,539,570	7,808,012	7,808,012	7,790,652
	DEPARTMENT OF PUBLIC WORKS						
422	**HIGHWAY DEPARTMENT**						
	Now including #439 - Vehicle Maintenance						
	and #495 - Gasoline & Oil						
422-5100	SALARIES & WAGES	454,314	499,749	512,094	514,258	514,258	514,258
	(DPW Director @ $90,444/year)						
	(Foreman @ $74,904/yr)						
	(5 f/t positions totalling $260,278)						
	(Admin Assistant $20,881 yr @ 20 hrs/wk)						
	(Summer Help/Leaf Pick up/ etc - $27,101)						
422-5200	EXPENSES	24,266	30,900	98,044	251,835	242,344	242,344
422-5700	STREET MAINTENANCE EXPENSE (Inc. Catch Basins)	67,144	67,144	0	0	0	0
422-5800	CAPITAL	0	67,000	56,600	178,500	12,720	86,500
	2015 Chevrolet 3500 Pick up w/Plow ($36,500)						
	Road maintenace ($50,000)						
	TOTAL - HIGHWAY DEPARTMENT	545,724	664,793	723,338	944,593	769,322	843,102
423	**SNOW REMOVAL**						
423-5100	WAGES	36,050	36,050	36,050	36,050	36,050	36,050
423-5200	EXPENSES	12,988	70,000	70,000	70,000	70,000	70,000
423-5800	CAPITAL	0	0	0	0	0	0
	TOTAL - SNOW REMOVAL	49,038	106,050	106,050	106,050	106,050	106,050
424	**STREET LIGHTING**						
424-5200	EXPENSES	40,353	39,942	42,000	47,947	47,947	47,947
429	**VEHICLE MAINTENANCE**						
	Moved to #422 - Highway						
429-5200	EXPENSES	48,695	53,800	61,800	0	0	0
433	**REFUSE COLLECTION AND DISPOSAL**						
433-5300	EXPENSES	225,810	258,648	261,648	262,000	262,000	262,000

v1.4 03/08/14

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ITEM NO.	ITEM	Actual 7/1/11 6/30/12	Actual 7/1/12 6/30/13	Actual 7/1/13 6/30/14	DH Budget 7/1/14 6/30/15	Admin Budget 7/1/14 6/30/15	Finance Committee Budget 7/1/14 6/30/15
491	**CEMETERY**						
491-5100	SALARIES & WAGES - Burial Agent	3,200	3,264	3,312	3,379	3,379	3,379
491-5200	EXPENSES	2,073	3,500	3,500	4,200	4,200	4,200
491-5300	CONTRACT SERVICE - BURIALS				0	0	0
491-5700	OTHER - MEMORIAL DAY EXPENSE	500	500	500	0	0	0
491-5710	OTHER - VETERAN'S GRAVES EXPENSE	200	200	200	0	0	0
	TOTAL CEMETARY	5,973	7,464	7,512	7,579	7,579	7,579
495	**GASOLINE & OIL**						
	Moved to #422 - Highway						
495-5200	EXPENSES	85,592	68,500	82,500	0	0	0
	TOTAL DEPARTMENT OF PUBLIC WORKS	1,001,186	1,199,197	1,284,848	1,368,169	1,192,898	1,266,678
	HEALTH AND HUMAN SERVICES						
510	**BOARD OF HEALTH**						
510-5100	SALARIES	2,350	4,726	7,025	8,012	8,012	8,012
	(Inspector of Animals @ $2,372/year)						
	(Assistant Health Agent @ $2,400/yr)						
	(Public Health Nurse @ $3,120/yr)						
	(Board Members - $120/yr)						
510-5200	EXPENSES	3,164	3,650	3,750	18,820	18,820	18,820
510-5300	CONTRACT SERVICE - Health Agent @ $60/hr	17,182	15,710	16,070	0	0	0
510-5700	OTHER	2,921	3,300	0	0	0	0
	TOTAL - BOARD OF HEALTH	25,617	27,386	26,845	26,832	26,832	26,832
541	**COUNCIL ON AGING**						
541-5100	*COA Director @$33,278/yr*	8,883	10,967	9,761	72,247	72,247	72,247
	Outreach Coordinator @ $4,698/yr						
	(5 P/T Staff, Drivers totalling $34,271)						
541-5200	EXPENSES	7,837	7,900	7,900	24,920	24,920	24,920
	TOTAL - COUNCIL ON AGING	16,720	18,867	17,661	97,167	97,167	97,167
542	**COUNCIL ON AGING VAN**						
	Moved to #541 Council on Aging						
542-5100	SALARIES	38,991	50,942	56,317	0	0	0
542-5200	EXPENSES	7,433	9,800	9,800	0	0	0
	TOTAL COUNCIL ON AGING VAN	46,424	60,742	66,117	0	0	0
543	**VETERAN'S BENEFITS**						
543-5200	EXPENSES	1,344	3,774	1,776	1,776	1,776	1,776
543-5210	REGIONAL DISTRICT ASSESSMENT	18,170	21,426	20,000	20,000	20,000	20,000
	TOTAL VETERAN'S BENEFITS	19,514	25,200	21,776	21,776	21,776	21,776
	TOTAL HEALTH & HUMAN SERVICES	108,275	132,195	132,399	145,775	145,775	145,775

v1.4 03/08/14

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ITEM NO.	ITEM	Actual 7/1/11 6/30/12	Actual 7/1/12 6/30/13	Actual 7/1/13 6/30/14	DH Budget 7/1/14 6/30/15	Admin Budget 7/1/14 6/30/15	Finance Committee Budget 7/1/14 6/30/15
	CULTURE and RECREATION						
620	**JOINT LIBRARY**						
620-5100	SALARIES & WAGES						
5101	Director	63,132	64,392	65,358	74,765	74,765	74,765
	Prof Library Generalist/Grants Administrator	0	40,000	40,600			
	Subtotal Administration	63,132	104,392	105,958	74,765	74,765	74,765
5102	Head Reference	36,921	37,659	38,224	47,488	47,488	47,488
5103	Head of Circulation	36,170	36,885	37,439	46,626	46,626	46,626
5104	Young Adult Librarian	36,395	37,123	37,782	46,965	46,965	46,965
5105	Childrens	36,280	36,995	37,652	50,703	50,703	50,703
5106	Circulation	36,298	36,925	37,479	46,693	46,693	46,693
5107	Administrative Librarian	36,170	36,885	37,439	46,262	46,262	46,262
5108	Technical Services	47,752	47,679	48,395	57,268	57,268	57,268
5109	Assistant Director	0	0	0	50,018	50,018	50,018
	Subtotal Professional	265,984	270,151	274,410	392,023	392,023	392,023
5110	Support Staff - 7 Part-time Positions (@ various hrly wages)	106,893	83,962	76,631	78,939	78,939	78,939
	Shelvers - total 20 hrs/wk.			13,565	17,810	17,810	17,810
	Subtotal Support	106,893	83,962	90,196	96,749	96,749	96,749
	Total Salaries	436,009	458,505	470,564	563,537	563,537	563,537
620-5200	EXPENSES						
5201	Library Books	102,039	102,896	101,956	122,814	122,814	122,814
5202	Subscriptions & Periodicals	8,950	8,950	8,950	10,000	10,000	10,000
5204	Technology	39,035	40,176	42,099	43,757	43,757	43,757
5205	General Supplies	10,616	12,227	12,265	12,265	12,265	12,265
5206	Memberships, Conference & Travel	816	816	816	816	816	816
5207	Programs	498	500	500	500	500	500
5208	Heat & Utilities	44,559	60,250	55,250	55,250	55,250	55,250
5209	Maintenance of Building & Grounds	39,245	41,183	40,100	40,101	40,101	40,101
	Total Expenses	245,758	266,998	261,936	285,503	285,503	285,503
620-5800	CAPITAL	0	7,090	7,500	0	0	0
	TOTAL LIBRARY	681,766	732,593	740,000	849,040	849,040	849,040
640	**JOINT RECREATION PROGRAM**						
640-5200	OTHER - JT. RECREATION PROGRAM EXPENSE (Includes IDC model administrative fee to Hamilton) EXPENSES	50,065	63,397	45,994	37,100	37,100	56,000
650	**PARKS DEPARTMENT**						
650-5100	WAGES (Summer Help)	4,175	3,877	3,877	3,877	3,877	3,877
650-5200	EXPENSES	1,449	3,050	3,050	3,052	6,052	6,052
	TOTAL - PARKS DEPARTMENT	5,624	6,927	6,927	6,929	9,929	9,929

v1.4 03/08/14

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691	**HISTORIC DISTRICT COMMISSION**						
691-5200	EXPENSES		200	200	200	200	200
693	**TOWN CLOCK**						
	Moved to #192 - Buildings & Grounds						
693-5100	SALARY (Clockwinder)	772	1,181	0	0	0	0
693-5200	Expenses (Clock Repair)	0	0	1,181	0	0	0
	TOTAL - TOWN CLOCK	772	1,181	1,181	0	0	0
699	**BAND**						
	Moved to #160 - Town Hall						
699-5200	EXPENSES	0	500	500	0	0	0
	TOTAL CULTURE AND RECREATION	738,227	804,798	794,802	893,269	896,269	915,169
	FIXED CHARGES						
911	**RETIREMENT**						
911-5200	ESSEX REGIONAL RETIREMENT ASSESSMENT	396,782	426,684	464,470	510,403	510,403	510,403
911-5220	FORMER EMPLOYEE PENSION	5,505	5,800	5,800	5,800	5,800	5,800
	TOTAL - RETIREMENT	402,286	432,484	470,270	516,203	516,203	516,203
914	**EMPLOYEE BENEFITS**						
914-5200	GROUP INSURANCE (Health & Life - Town Share)	428,358	574,042	578,775	590,115	590,115	590,115
914-5220	UNEMPLOYMENT		5,000	5,000	5,000	5,000	5,000
914-5230	MERIT ADJUSTMENT			0	0	0	0
914-5710	OTHER - BUY-BACK	3,712	66,027	0	0	0	0
		432,070	645,069	583,775	595,115	595,115	595,115
916	**FICA / MEDICARE**						
916-5200	EXPENSES	42,011	46,000	46,000	48,000	48,000	48,000
945	**GENERAL INSURANCE**						
945-5200	EXPENSES	93,465	120,878	113,900	113,900	113,900	113,900
945-5700	DEDUCTIBLE FUND	0	0	0	0	0	0
		93,465	120,878	113,900	113,900	113,900	113,900
	TOTAL FIXED CHARGES	969,832	1,244,431	1,213,945	1,273,218	1,273,218	1,273,218

v1.4 03/08/14

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	TOWN DEBT - PRINCIPAL & INTEREST						
710	**PRINCIPAL**						
710-5910-2	PRINCIPAL - FIRE ENGINE (Non-Debt Exclusion)	15,000	15,000	15,000	0	0	0
710-5910-3	PRINCIPAL - JOINT LIBRARY	75,000	75,000	75,000	70,000	70,000	70,000
710-5910-4	PRINCIPAL - LIBRARY LEASE/PURCHASE	20,000	20,000	20,000	15,000	15,000	15,000
710-5910-5	PRINCIPAL - TOWN HALL PROJ ($244,000)	15,000	15,000	15,000	15,000	15,000	15,000
710-5910-6	PRINCIPAL- TOWN HALL / POLICE PROJECT	230,000	220,000	220,000	220,000	220,000	220,000
710-5910-7	PRINCIPAL - IRON RAIL BOILER	0	0	0	0	0	0
710-5910-8	PRINCIPAL - FIRE ENGINE (Quint - Debt Exclusion)	45,000	45,000	45,000	45,000	45,000	45,000
710-5910-11	PRINCIPAL - Culvert/Drainage Road Repair	41,811	39,000	39,000	39,000	39,000	39,000
710-5910-12	PRINCIPAL - ESCO	24,000	24,000	24,000	24,000	24,000	24,000
710-5910-13	PRINCIPAL - HIGHWAY TRACKLESS MACHINE (Loan)	22,000	30,000	30,000	30,000	30,000	30,000
	Subtotal - Principal	487,811	483,000	483,000	458,000	458,000	458,000
751	**INTEREST**						
751-5915-2	INTEREST - FIRE ENGINE (Non-Debt Exclusion)	2,063	1,388	698	0	0	0
751-5915-3	INTEREST - JOINT LIBRARY	28,438	25,063	21,613	18,125	18,125	18,125
751-5915-4	INTEREST - LIBRARY LEASE/PURCHASE	7,168	6,268	5,348	4,418	4,418	4,418
751-5915-5	INTEREST - TOWN HALL PROJ ($244,000)	5,245	4,570	3,880	3,183	3,183	3,183
751-5915-6	INTEREST - TOWN HALL / POLICE PROJECT	129,735	120,173	110,823	101,473	101,473	101,473
751-5915-7	INTEREST - IRON RAIL BOILER		0		0	0	0
751-5915-8	INTEREST - FIRE ENGINE (Quint - Debt Exclusion)	10,519	8,607	6,694	4,782	4,782	4,782
751-5915-9	INTEREST - Culvert/Drainage Road Repair	17,096	16,288	15,508	14,728	14,728	14,728
751-5915-11	INTEREST - ESCO	6,960	6,480	6,000	5,520	5,520	5,520
751-5915-12	INTEREST - HIGHWAY TRACKLESS MACHINE (Loan)	1,706	3,105	2,295	1,485	1,485	1,485
	Subtotal - Interest	208,928	191,942	172,857	153,714	153,714	153,714
	TOTAL TOWN DEBT	696,739	674,942	655,857	611,714	611,714	611,714
	TOTAL GENERAL FUND	**13,973,627**	**14,333,362**	**14,675,279**	**15,524,511**	**15,192,171**	**15,298,091**
450	**WATER FUND**						
450-5100	SALARIES & WAGES Superintendant @ $79,275 per year Primary operator @ $56,513 per year Administrative Assistant @ $15,956/yr for 13 hrs/wk) Summer help/weekend coverage - $7,720 Overtime - $1,500 Commissioner's salaries: $1 @ $2, 2 @ $1	147,453	146,690	152,532	159,458	159,458	160,968
450-5200	EXPENSES	147,945	121,070	136,286	120,322	120,322	120,322
450-5800	DEBT	150,799	146,493	142,302	138,075	138,075	138,075
		298,744	267,563	278,588	258,397	258,397	258,397
450-5800	CAPITAL	15,000	15,000	15,000	11,785	11,785	11,785
	TOTAL - WATER FUND	**461,197**	**429,253**	**446,120**	**429,640**	**429,640**	**431,150**
	TOTAL GENERAL/WATER FUND	14,434,824	14,762,615	15,121,399	15,954,151	15,621,811	15,729,241

v1.4 03/08/14

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	SUMMARY						
	ARTICLE 1 - SALARIES & WAGES		3,243,636	3,363,574	3,623,692	3,628,192	3,659,302
	ARTICLE 1 - TOWN EXPENSES		3,103,905	3,141,846	3,223,529	3,231,985	3,222,885
	ARTICLE 1 - TOWN DEBT SERVICE		821,435	798,159	749,789	749,789	749,789
	ARTICLE 1 - H W REG SCHOOL EXPENSES		7,065,691	7,168,026	7,277,141	7,277,141	7,338,512
	ARTICLE 1 - H W REG SCHOOL OVER ASSESSED		0	0	0	0	0
	ARTICLE 1 - SCHOOL DEBT		237,812	232,995	351,183	351,183	272,452
	ARTICLE 1 - REG VOCATIONAL SCHOOL EXPENSES		78,555	124,668	144,688	144,688	144,688
	ARTICLE 1 - REG VOCATIONAL SCHOOL DEBT		0	13,881	35,000	35,000	35,000
	ARTICLE 1 - CAPITAL		211,582	221,650	549,129	203,833	306,613
			14,762,615	15,064,799	15,954,151	15,621,811	15,729,241

ARTICLE 2: Use of Free Cash to level the tax rate

To see what sum of money, if any, the Town will vote from FY 2013 Free Cash to be used to level the tax rate for the period July 1, 2014 to June 30, 2015.

Commentary: *This article seeks to transfer the sum of 600,000 from FY 2013 free cash to the FY 2015 tax rate. The Town certified $797,322 in FY 2013 free cash on November 1, 2013, an increase of $212,977 from FY 2012. The Town used 67.5% of FY 2012 free cash to reduce the tax rate; this article seeks usage of 75.2% of FY 2013 free cash. Balance of un-appropriated free cash from FY 2012 totaled $189,345; balance of un-appropriated free cash after passage of this article is $197,322.*

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple majority, assuming no funds are transferred from Stabilization. Transfers to and from Stabilization requires a two-thirds majority

ARTICLE 3: Use of other funds to level the tax rate

To see what sum of money, if any, the Town will vote from available funds to be used to level the tax rate for the period July 1, 2014 to June 30, 2015.

Commentary: *This article seeks to transfer the sum of $250,000 from the education stabilization fund that is to be created via Article 1 of the April 5 Special Town Meeting. The fund is anticipated to accept a FY 2015 transfer of $576,964, as the Town's portion of the return of excess E & D funds from the Hamilton Wenham Regional School District. This article seeks to transfer $250,000 from the new fund in order to use school funding that was returned in FY 2014 to mitigate a portion of the tax increase required by funding the HWRSD budget at the recommended amount. There will be $326,964 in the education stabilization fund after this transfer.*

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple majority, assuming no funds are transferred from Stabilization. Transfers to and from Stabilization requires a two-thirds majority

CONSENT ARTICLES – The Moderator has termed Articles 4, 5, 6, 7 as consent articles, meaning that they are procedural articles that are voted annually at Town Meeting. Unless there is a request to separate a particular article or articles, they will be opened for consideration as a block, and decided by Town Meeting in a single vote.

ARTICLE 4: Cemetery and Other Trust Funds

To accept the Cemetery and other Trust Funds received in FY 2013, as printed in Part I of the Town Report, and on file with the Town Clerk.

Commentary: *This is a standard acceptance article.*

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple majority.

ARTICLE 5: Cemetery Maintenance Fund Transfer

To see if the Town will vote to authorize the Treasurer to withdraw a sum of money, not to exceed $10,000 from the Cemetery Perpetual Care trust fund, after July 1, 2014 and before June 30, 2015, and transfer and deposit said funds into the General Fund. The purpose of the transfer is to subsidize Highway Department expenditures for the care and operation of the two cemeteries in the Town of Wenham

Commentary: *This article seeks to transfer funds to support DPW general fund expenses for cemetery maintenance. The current balance in the cemetery sale of lots fund #23-349-3580-0491is $29,356.70.*

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple majority

ARTICLE 6: OPEB Fund Appropriation

To see if the Town will vote to raise and appropriate a sum of money for deposit in the Other Post Employment Benefits Liability Trust Fund to reduce the unfunded liability of health care and other post employment benefits to which the Town of Wenham is obligated.

Commentary: *This article seeks to raise and appropriate the sum of $20,000 to the OPEB Stabilization fund that was established with funding of $5,000 at the April 12, 2012 Annual Town Meeting. The Town's current OPEB liability, according to the latest audit, conducted is $4,006,093. While the Town lacks resources to fully fund its current forecast liability, the rating agencies look favorably on continued local efforts to address it. Additionally, the Town is awaiting assistance from the Legislature via retirement benefits reform which is currently being debated on Beacon Hill.*

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple Majority

ARTICLE 7: Road Work – Chapter 90 Funding

To see if the Town will vote from available funds, under Chapter 246B on the Acts of 2002, the sums for road work and other projects, subject to conditions detailed by the Massachusetts Highway Department, pursuant to Chapter 30, Section 39M; Chapter 149, Section 44J; and Chapter 149, Section 26-27F; said work to conform to the requirements of the Massachusetts Highway Department, and to be fully reimbursed by the Massachusetts Highway Department.

Commentary: *Annual article which allows the Town to expend funds in anticipation of reimbursement through the Chapter 90 program. The actual amount of funding available to the Town will not be confirmed until the Legislature completes the state budget process in June.*

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple majority

ARTICLE 8: H-W Building Maintenance Revolving Fund

To see if the Town will vote to re-authorize a revolving fund pursuant to M.G.L., Chapter. 44, Section 53 E1/2 for the following department for the specific purposes outlined below for Fiscal year beginning July 1, 2014 and ending June 30, 2015.

A. H-W Building Maintenance
Fees and reimbursements from the Town of Hamilton and the Hamilton Wenham Regional School District for the purpose of paying employees, purchasing supplies, services, equipment, and miscellaneous expenses related to building maintenance; to be expended by the DPW; not to exceed $67,000 during fiscal year 2015

B. H-W Grounds Maintenance
Fees and reimbursements from the Town of Hamilton and the Hamilton Wenham Regional School District for the purpose of paying employees, purchasing supplies, services, equipment, and miscellaneous expenses related to grounds maintenance; to be expended by the DPW; not to exceed $67,000 during fiscal year 2015

Commentary: *Continuation of two revolving funds to be used to further expand the concept of a regional infrastructure management entity serving Hamilton, Wenham and the HWRSD.*

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple majority

ARTICLE 9: CPA Appropriations

To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2015 Community Preservation budget; to appropriate from the Community Preservation Fund a sum of money to meet the necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2015; and to approve the appropriation to expend or set aside the following amounts as recommended by the Community Preservation Committee: A sum of money for the acquisition, creation and preservation of open space; a sum

of money for recreational use; a sum of money for the preservation of historic resources; and a sum of money for the creation, preservation and support of community housing.

Commentary: *Annual warrant article for appropriations by the Community Preservation Committee.*

Recommendation of the Board of Selectmen: To be given at Town Meeting
Recommendation of the Finance and Advisory Committee: To be given at Town Meeting
Vote Needed: Simple majority

ARTICLE 10: CPA Appropriation – Patton Park Pool

To see if the Town will vote to appropriate from the Community Preservation Fund a sum of money for the purpose of restoration of the Patton Park pool

Commentary: *To be provided by the CPA Committee at Town Meeting*

Recommendation of the Board of Selectmen: To be given at Town Meeting
Recommendation of the Finance and Advisory Committee: To be given at Town Meeting
Vote Needed: Simple majority

ARTICLE 11: CPA Appropriation – Affordable Housing

To see if the Town will vote to appropriate from the Community Preservation Fund a sum of money for the purpose of providing partial funding of a senior affordable housing building in the rear of 62 Maple Street.

Commentary: *Project Detail: To be managed by Harborlight Community Partners, a local non-profit developer and manager of housing. Project would create sixty senior only one bedroom affordable housing units in a single building, in two phases. The addition of these sixty affordable housing units would put the Town's housing inventory over the MGL Chapter 40B minimum requirements, which would keep future development within existing zoning regulations.*

Recommendation of the Board of Selectmen: To be given at Town Meeting
Recommendation of the Finance and Advisory Committee: To be given at Town Meeting
Vote Needed: Simple majority

ARTICLE 12: Reduction of Hamilton Wenham Regional School Committee from Nine to Seven Members

To see if the Town will vote to amend the Agreement between the Towns of Hamilton and Wenham with respect to the establishment of a Regional School District so as to reduce the size of the regional district school committee from nine (9) to seven (7) members, and more specifically to revise Section I, Paragraph (B) thereof to read as follows:

"The powers and duties of the regional school district shall be vested in and exercised by a regional district school committee, hereinafter referred to as the Committee. All members of the Committee shall serve until their respective successors are elected and qualified. The Committee, which consisted of nine (9) members as of January 1, 2014, shall be reduced as follows to seven (7) members having staggered terms:

(a) Notwithstanding Section I, Paragraph (H), no vacancies on the Committee shall be filled unless such vacancy would reduce the number of members below seven (7).

(b) At the district election in 2015, the number of members to be elected shall be such as to bring the Committee to a total of eight (8) members. Notwithstanding the preceding sentence, if vacancies reduce the number of members to seven (7) prior to the 2015 election, then the number elected in 2015 shall be such as to bring the Committee to a total of seven (7).

(c) At the district election in 2016, the number of members to be elected shall be such as to bring the Committee to a total of seven (7) members.

(d) Thereafter the seven (7) members of the Committee shall be elected in staggered terms, such that every third year three (3) members shall be elected and in all other years two (2) members shall be elected."

Commentary: *To be provided by the Hamilton Wenham Regional School Committee at Town Meeting.*

Recommendation of the Board of Selectmen: To be given at Town Meeting
Recommendation of the Finance and Advisory Committee: A recommendation from the Finance and Advisory Committee is not required
Vote Needed: Simple majority

ARTICLE 13: Conversion of Town Clerk to an Appointed Town Office

To see if the Town will vote, pursuant to MGL Chapter 41, Section 1B, to make the office of Town Clerk a position appointed by the Board of Selectmen, provided that approval of this article is accepted by vote of a majority of the voters at the 2015 Annual Town Election on April 9, 2015, on the following ballot question: Shall the town vote to have its elected Town Clerk become an appointed office of the town? Yes___ No ___.

Commentary: *Passage of the article would change the Town Clerk from an elected position to one that is appointed by the Board of Selectmen. This would be effective at next year's annual election, as the timing of the former Clerk's resignation was outside of the sixty-day notice required by MGL Chapter 41, Section 7.*

Recommendation of the Board of Selectmen: To be given at Town Meeting

Recommendation of the Finance and Advisory Committee: A recommendation from the Finance and Advisory Committee is not required
Vote Needed: Simple majority

ARTICLE 14: Amendment to the Zoning Bylaws – Reduction of minimum parcel size for agricultural exemption

To see if the Town will vote to amend the Town of Wenham Zoning Bylaw to reduce the minimum parcel size for commercial agricultural use from five acres to two acres as required to conform to changes in Massachusetts Zoning Act, MGL Ch. 40A Section 3, by striking the term "Agricultural use, exempt" from Section 2.2 Definitions, and adding two new definitions, the full text as described herein.

Agriculture: *Farming in all of its branches and the cultivation and tillage of the soil, dairying, the production, cultivation, growing and harvesting of any agricultural, aquacultural, floricultural or horticultural commodities, the growing and harvesting of forest products upon forest land, the raising of livestock including horses, the keeping of horses as a commercial enterprise, the keeping and raising of poultry, swine, cattle and other domesticated animals used for food purposes, bees, fur-bearing animals, and any forestry or lumbering operations, performed by a farmer, who is hereby defined as one engaged in agriculture as herein defined, or on a farm as an incident to or in conjunction with such farming operations, including preparations for market, delivery to storage or to market or to carriers for transportation to market.*
Agricultural use, exempt: *Use of land for the primary purpose of agriculture, on a parcel of five or more acres in area, or two acres or more if the sale of products produced from the agriculture use on the parcel annually generates at least $ 1000 per acre based on gross sales dollars, as set forth in M.G.L. c. 40A, s. 3.*

Commentary: Section 3 of MGL Ch. 40A (the Zoning Act) provides agricultural / farm uses with protections from local zoning. Previously, it established 5 acres as the minimum size for a farm property or operation which could enjoy such protections.
The revised section of the Zoning Act lowers the size of protected farm properties or operations from five acres to two acres, if the property meets a specific threshold of $1,000/acre in revenue from the farm activity.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Planning Board: Favorable action
Recommendation of the Finance and Advisory Committee: A recommendation from the Finance and Advisory Committee is not required
Vote Needed: Simple majority

ARTICLE 15: Amendment to the Zoning Bylaw - Signs

To see if the Town will vote to amend the Town of Wenham Zoning Bylaw by deleting Section 7.0 Signs and replace it with a new Section 7.0 Signs, the full text of which is on file with the Town Clerk.

Commentary: *The proposed revisions to Section 7.0 Signs clarify the types of signs allowed by right (without a permit), versus those signs that require a special permit from the Planning Board. They also incorporate the standards applied by the Historic District Commission to all permanent signs in the Historic District.*

Recommendation of the Board of Selectmen: To be given at Town Meeting
Recommendation of the Planning Board: Favorable action
Recommendation of the Finance and Advisory Committee: A recommendation from the Finance and Advisory Committee is not required
Vote Needed: Simple majority

ARTICLE 16: Establishment of Wenham Historic District Bylaw

To see if the Town will vote to amend the Town of Wenham General Bylaws by adding Chapter XXIII, so-entitled

Chapter XXIII - WENHAM HISTORIC DISTRICT BYLAW

Section 1. This bylaw shall be known and may be cited as the Wenham Historic District Bylaw and is adopted pursuant to Chapter 40C of the General Laws of the Commonwealth of Massachusetts, as amended.

Section 2. The purpose of this bylaw is to promote the educational, cultural, economic and general welfare of the public through the preservation and protection of the distinctive characteristics of buildings and places significant in the history of the Town of Wenham or their architecture, and through the maintenance and improvement of settings for such buildings and places and the encouragement of design compatible therewith.

Section 3. There is herby established under the provisions of Chapter 40C of the General Laws a historic district to be known as the "Wenham Historic District 1972" attached to and made part of this bylaw.

Section 4. There is hereby established under Chapter 40C of the General Laws, with all the powers and duties of a historic district commission under such statute a Wenham Historical Commission / Historic District Commission, consisting of seven members to be appointed in accordance with the provisions of such statute; provided, however, that in addition to the organizations which section four of such statute designates, the Wenham Village Improvement Society may submit nominees for membership in the Commission. The initial appointments to membership in the Commission shall be as follows: two members appointed for a term of one year; two members appointed for a term of two years; and three members appointed for a term of three years. Successors shall each be appointed for a term of three years. Vacancies shall be filled by appointment for the unexpired term.

Section 5. Notwithstanding anything containing in this bylaw to the contrary, the authority of this commission shall not extend to the review of the following categories of buildings or structures or exterior architectural features in the Wenham Historic District.

a. Terraces, walks, driveways and similar structures or any one or more of the them, provided that any such structure is substantially at grade level.

b. Storm doors and windows, screens, window air conditioners, lighting fixtures, antennas and similar appurtenances, or any one or more of them.

c. The color of paint
d. The color of materials used on roofs

e. The reconstruction of substantially similar in exterior design of a building, structure or exterior architectural feature damaged or destroyed by fire or storm or other disaster, provided such reconstruction is begun within one year thereafter and carried forward with due diligence.

Section 6. ***The commission established hereunder shall have the powers and duties of an historical commission as provided in chapter 40 section eight D of the General Laws of the Commonwealth of Massachusetts and the commission shall be entitled The Wenham Historical Commission / Historic District Commission.***

Section 7. In case any section, paragraph or part of this bylaw be for any reason declared invalid or unconstitutional by any court of competent jurisdiction, every other section, paragraph or part shall continue in full force and effect.

Commentary: *Commentary, if any, to be provided by the petitioner at Town Meeting.*

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: A recommendation from the Finance and Advisory Committee is not required
Vote Needed: Simple majority

ARTICLE 17: Citizen's Petition: Repeal of Chapter 5, Section 4 of Wenham town by-laws

To see if the Town of Wenham will vote to repeal the Chapter 5, Section 4, Wenham town by-law that states, "No persons shall coast upon or across any sidewalk or street in the town, except at such times and in such places as may be from time to time be designated by the Selectmen" due to its vagueness and potential for discriminatory enforcement." This change shall be effective for the Annual Town Meeting April 5, 2014.

Commentary: *Commentary, if any, to be provided by the petitioner at Town Meeting*
Vote Needed: Simple majority

ARTICLE 18: Citizen's Petition: Town Meeting Budget Appropriation Voting Methodology

That the Town Meeting vote department budgets by Salaries and Expense, and if applicable, Contract Service and Capital at the Annual Town Meeting for the proposed Town Budget, as described in the Town of Wenham Annual Town Meeting Warrant Book, as it did prior to the 2013 Annual Town Meeting, rather than by Department totals, as it did at the 2013 Annual Town Meeting. During the course of the year, any request to spend more than the Annual Town Meeting approved Budget Line Item, for example, Salaries or Expense, would require a new town meeting appropriation of additional funds or a Finance and Advisory Committee approved Reserve Fund Transfer or, subsequent to May 15th of each year, a Selectmen and Finance and Advisory Committee approved Line Item transfer, subject to restrictions mandated by the Commonwealth, which restricts such transfers to the greater of 3% or $5,000 for each line item. The only exception would be legal deficits as allowed by Massachusetts General Law."

Commentary: *Commentary, if any, to be provided by the petitioner at Town Meeting.*
Vote Needed: Simple majority

ARTICLE 19: Election of Town Officers

Moderator, one year term; Town Clerk, three year term; Selectman, one position, three year term; Assessor, one position, three year term; Planning Board, one position, five year term; Tree Warden, one position, one year term; Board of Health, one position, three year term; Cemetery Commissioner, one position, three year term; one position for two years-to fill an unexpired term; Water Commissioner, one position, three year term; Wenham Housing Authority, one position, five year term; Hamilton Wenham Regional Library Trustee, one Wenham position, three year term, one at large position for one year – to fill an at-large position; Hamilton Wenham School Committee, three positions, three year term, and one position for one year – to fill an unexpired term.

TOWN OF WENHAM

SPECIAL TOWN MEETING
APRIL 5, 2014

WARRANT ARTICLE 1:

EDUCATION STABILIZATION FUND

BLANK

WARRANT FOR THE ANNUAL TOWN MEETING
WENHAM, MASSACHUSETTS
Saturday
April 5, 2014

Essex, ss

To either of the Constables of Wenham, in said County,

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify the inhabitants of said Town qualified to vote in the Town Affairs and elections. The Special Town Meeting will take place in the Perkins Auditorium in the Bessie Buker School in said Town on Saturday, the fifth of April, 2014 at 1:05 PM.

ARTICLE 1: Education Stabilization Fund

To see if the Town will take action regarding the establishment of an Education Stabilization Fund as follows:

A.) Establish an Education Stabilization Fund pursuant to MGL Chapter 40, Section 5B, to receive funds from any school district in which the Town participates, that are created by the release of excess & deficiency funds, refunds of monies paid through the general fund budget, or any other related funding, subject to acceptance of Town Meeting;

B.) To use the monies within the fund to mitigate property tax increases required by any school district in which the Town participates;

C.) To transfer from Account #310 Regional School Assessment, the amount of $576,694 for deposit in said Trust Fund.

Commentary: *The Hamilton Wenham Regional School District, through voted reductions in the approved FY 2014 assessment, and the release of excess and deficiency funds, has lowered its overall FY 2014 appropriation by $576,694. The FY 2014 tax rate was set by the time the bulk of the excess funding was identified. The Board of Selectmen and Finance and Advisory Committee favors applying a portion of these funds to the FY 2015 budget, but as the assessment was being reduced in FY 2014, to do so we would have to wait for the funds to be certified to Free Cash and transfer them at a special town meeting to be held in the fall.*

A direct appropriation to a new fund designed solely for the purpose of mitigating tax increases caused by educational budget increases, funded by an education budget return, allows the Town to place the funds into the account at the Special Town Meeting, spend a portion of them at the FY 2014 Annual Town Meeting, and leave the balance in the fund for future years. Any future returns would be appropriated to this fund.

It would allow a portion of stabilization funds that is segregated and earning interest to be used to mitigate future tax increases, while leaving the Town's principal stabilization fund intact and untouched.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple majority, assuming no funds are transferred from Stabilization. Transfers to and from Stabilization requires a two-thirds majority

APPENDICES

Appendix 1. Recommended Capital Expenditure by Department

Appendix 2. Regional School District

Appendix 3. Bond Repayment Schedule

Appendix 4. Median Home Assessed Value & Median Real Estate Tax

Appendix 5. Reserve Cash, Free Cash & New Growth Summaries

Appendix 6. Proposed FY2015 Budget – Percentages By Segment

Appendix 7. Municipal Finance Terminology

APPENDIX NO. 1

RECOMMENDED CAPITAL EXPENDITURES

BY DEPARTMENT

RECCOMMENDED FY 2015 CAPITAL EXPENDITURES BY DEPARTMENT

FINANCE COMMITTEE RECOMMENDATIONS

	DEPARTMENT	DESCRIPTION	ARTICLE 1	TOTAL
155	Information Technology	Computer replacement	$35,000	$35,000
		Software enhancement		
192	Buildings & Grounds	Bathroom upgrades - Pingree Park	$4,000	
		Wenham Rail Trail Kiosk	$750	
				$4,750
190	Iron Rail	New exterior steel doors	$3,000	$3,000
210	Police	Cruiser Lease	$49,600	
		New front line cruiser	$38,000	
				$87,600
220	Fire Department	Chief's car & truck lease	$14,678	
		Replace 9 sets of SCBA Equipment	$51,300	
		Replace 6 sets of turnout gear	$12,000	
				$77,978
422	Highway	Road maintenance	$50,000	
		2015 Chevrolet 3500 pick up w/plow	$36,500	
				$86,500
	Subtotal - General Fund			$294,828
450	Water Department	Replace drives at Pleasant Street	$11,785	$11,785
	Total - General Fund + Water			$306,613

APPENDIX NO. 2

REGIONAL SCHOOL DISTRICT

TOWN OF WENHAM
FINANCE AND ADVISORY COMMITTEE

BASIS FOR FY 2015 PAYMENTS TO REGIONAL SCHOOL DISTRICT
AS RECOMMENDED IN ARTICLE 1, ITEM 310

Hamilton Wenham Regional School District FY15 Budget
Revenue/Assessment Summary

Total Expenses									
		FY13 BUD		FY14 BUD		FY15 BUD		Difference	
Operating Expense - Gross, before offsets	$	28,884,086	$	28,293,786	$	28,420,061	$	126,275	0.4%
Expense Offsets	$	1,594,898	$	1,171,200	$	987,200	$	(184,000)	-15.7%
General Operating Expenses (after Offsets)	$	27,289,188	$	27,122,586	$	27,432,861	$	310,275	1.1%
Debt Service Expense	$	1,841,232	$	1,841,735	$	1,970,392	$	128,657	7.0%
TOTAL EXPENDITURES	**$**	**29,130,420**	**$**	**28,964,321**	**$**	**29,403,253**	**$**	**438,932**	**1.5%**

Total Funding Sources									
		FY13 BUD		FY 14 BUD ADJ		FY15 BUD		Difference	
Revenues									
Chapter 70-Base Aid (Prelim House 2 Proposal 1/22/14)	$	3,253,000	$	3,370,416	$	3,413,341	$	42,925	1.3%
MSBA Debt Service Reimbursement	$	1,132,065	$	1,132,065	$	1,132,065	$	-	0.0%
State Transportation Reimbursement	$	251,000	$	251,000	$	290,000	$	39,000	15.5%
Medicaid Reimbursement	$	85,000	$	85,000	$	85,000	$	-	0.0%
Interest Income	$	4,000	$	4,000	$	4,000	$	-	0.0%
Total Revenues	$	4,725,065	$	4,842,481	$	4,924,406	$	81,925	1.7%
Transfers In From Other Funds									
Excess and Deficiency (1)	$	1,491,000	$	2,115,920	$	-	$	(2,115,920)	-100.0%
Total Transfers	$	1,491,000	$	2,115,920	$	-	$	(2,115,920)	-100.0%
Total Funding Sources	**$**	**6,216,065**	**$**	**6,958,401**	**$**	**4,924,406**	**$**	**(2,033,995)**	**-29.2%**
Total Expenditures	$	29,130,420	$	28,964,321	$	29,403,253	$	438,932	1.5%
Less Total Funding Sources	$	6,216,065	$	6,958,401	$	4,924,406	$	(2,033,995)	-29.2%

Operating Assessment Calculation								
		FY13 BUD		FY14 BUD ADJ		FY15 BUD		Difference	
General Operating Expenses (After Offsets)	$	27,289,188	$	27,122,586	$	27,432,861	$	310,275	1.14%
Operating Funding Sources	$	5,080,000	$	4,306,893	$	3,792,341	$	(514,552)	-11.95%
Operating Fund Amount Assessed to Towns	**$**	**22,209,188**	**$**	**22,815,693**	**$**	**23,640,520**	**$**	**824,827**	**3.62%**

Total Operating Funding Sources								
		FY13 BUD		FY14 BUD ADJ		FY15 BUD		Difference	
Revenues									
Chapter 70-Base Aid	$	3,253,000	$	3,370,416	$	3,413,341	$	42,925	
State Transportation	$	251,000	$	251,000	$	290,000	$	39,000	
Medicaid Reimbursement	$	85,000	$	85,000	$	85,000	$	-	
Interest Income	$	4,000	$	4,000	$	4,000	$	-	
Total Revenues	$	3,589,000	$	3,710,416	$	3,792,341	$	81,925	
Transfers In From Other Funds									
Excess and Deficiency	$	1,491,000	$	596,477	$	-	$	(596,477)	
Total Funding Sources	$	5,080,000	$	4,306,893	$	3,792,341	$	(514,552)	
Total Expenses	$	27,289,188	$	27,122,586	$	27,432,861	$	310,275	
Less Total Funding Sources	$	5,080,000	$	4,306,893	$	3,792,341	$	(514,552)	
NET OPERATING ASSESSMENT	**$**	**22,209,188**	**$**	**22,815,693**	**$**	**23,640,520**	**$**	**824,827**	**3.62%**

Calculation of Individual Town's Assessment					
		Total Assessment	Average 3 Year Enrollment %		Town Assessments
Hamilton	$	23,640,520	68.908%	$	16,290,210
Wenham	$	23,640,520	31.092%	$	7,350,311
				$	**23,640,520**

Capital Debt Assessment "Shift"					
		Assessment	Shift Amount		**Final Estimated Assessment**
Hamilton	$	16,290,210	$ 11,799	**$**	**16,302,008**
Wenham	$	7,350,311	$ (11,799)	**$**	**7,338,512**
			Total	**$**	**23,640,520**

Year Over Year Assessment Comparison									
		FY13 BUD		FY14 BUD ADJ		FY15 BUD		Difference	
Hamilton	$	15,151,447	$	15,752,767	$	16,302,008	$	549,241	3.49%
Wenham	$	7,053,741	$	7,062,926	$	7,338,512	$	275,586	3.90%
Totals:	**$**	**22,205,188**	**$**	**22,815,693**	**$**	**23,640,520**	**$**	**824,827**	**3.62%**

APPENDIX NO. 3

BOND REPAYMENT SCHEDULE

												FY14 est. values $673,014,292	Water Rates	Water Rates	CPA
			4.54%	4.54%	4.54%	3.969%	3.969%	2.224%	2.224%	2.70%			4.54%	2.224%	3.969%
	$55,080,866	* $24,781,000 *	$1,294,000 *	$350,000	$244,000 *	$4,207,079 *	$465,000	$656,811	$288,000	$137,000			$ 1,471,000	$ 258,189	$ 2,151,421
FY	*** School 2012 Project	** School 97 Project	Joint Library	Lease 8uy-out	Town Hall	Town Hall	Fire Truck	Culverts	E5CO	DPW Machine	Total Payments	Tax Rate Impact	Water Tank	Water	Town Hall
2015	38,797	233,655	88,125	19,418	18,183	321,473	49,781	53,728	29,520	31,485	884,165	1.31	98,323	39,753	163,740
2016	28,858	231,747	84,800	18,705	12,470	312,123	47,869	52,948	29,040	25,675	844,235	1.25	99,760	39,013	159,065
2017	28,226	232,555	71,440	17,985	11,990	302,773	45,956	52,119	28,530		791,574	1.18	95,920	38,226	154,390
2018	27,594	231,875	68,500	17,250	11,500	268,954		52,230	27,990		705,893	1.05	92,000	36,405	144,821
2019	26,963	232,187	60,500	16,500	11,000	261,032		86,830	27,420		722,432	1.07	88,000		140,556
2020	26,331		57,750	15,750	10,500	253,476		84,740	26,760		475,307	0.71	84,000		136,487
2021	25,699					245,846		82,460	26,040		380,045	0.56			132,379
2022	25,067					238,144		79,895	25,230		368,336	0.55			128,231
2023	24,436					230,393		77,235	24,390		356,454	0.53			124,058
2024	23,804					222,593					246,397	0.37			119,858
2025	23,172					214,744					237,916	0.35			115,631
2026	22,541					206,846					229,387	0.34			111,379
2027	21,909					198,949					220,858	0.33			107,126
2028	21,277										21,277	0.03			
2029	20,645										20,645	0.03			
2030	20,014										20,014	0.03			
2031	19,382										19,382	0.03			
2032	18,750										18,750	0.03			
2033	18,119										18,119	0.03			
2034	17,487										17,487	0.03			
2035	16,855										16,855	0.03			
2036	16,224										16,224	0.02			
2037	15,592										15,592	0.02			
2038	14,960										14,960	0.02			
2039	14,328										14,328	0.02			
2040	13,697										13,697	0.02			
2041	13,065										13,065	0.02			
2042	12,433										12,433	0.02			
Totals	596,225	1,162,018	431,115	105,608	75,643	3,277,346	143,606	622,185	244,920	57,160	6,462,998	0.69 Avg. Impact	558,003	153,397	1,737,721

* Debt Exclusion

** School Debt is based on current statistical information
(this will change from year to year as statistical data changes)

** Essex North Shore Agricultural & Technical High School Debt

APPENDIX NO. 4
MEDIAN HOME ASSESSED VALUE

AND MEDIAN REAL ESTATE TAX

MEDIAN HOME
ASSESSED VALUE AND REAL ESTATE TAX

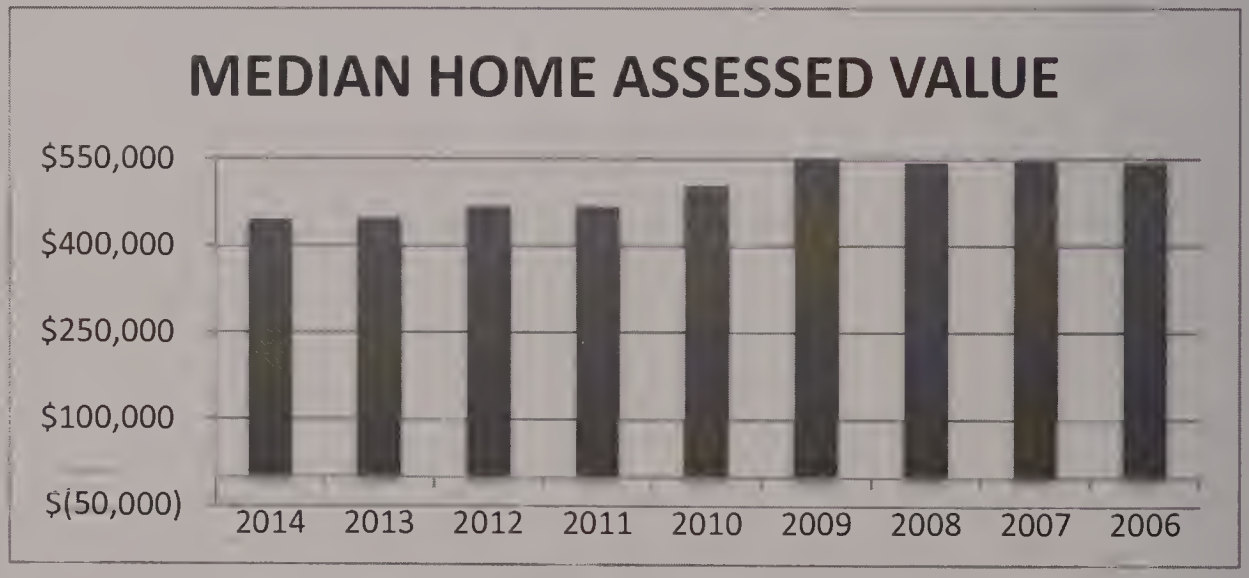
MEDIAN HOME ASSESSED VALUE
2006-2014

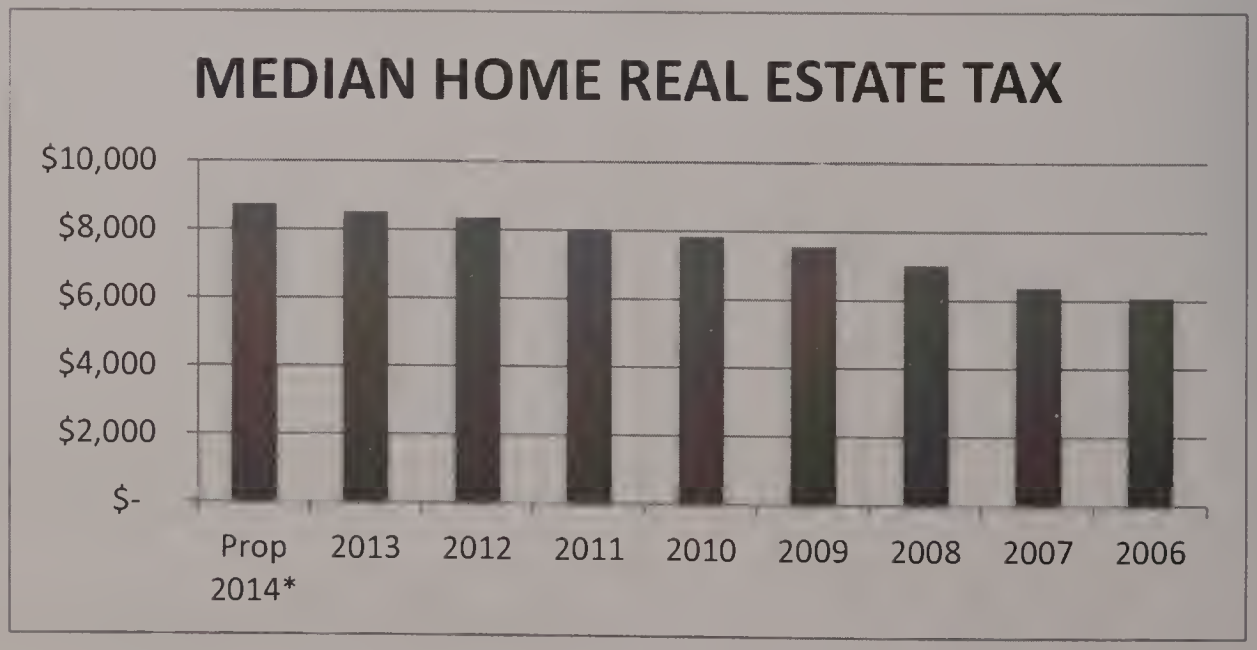
2014	$ 445,300
2013	$ 447,700
2012	$ 467,500
2011	$ 467,550
2010	$ 503,750
2009	$ 551,900
2008	$ 544,200
2007	$ 546,700
2006	$ 543,900

MEDIAN HOME REAL ESTATE TAX
2006-2014

Prop 2014*	$ 8,741
2013	$ 8,521
2012	$ 8,364
2011	$ 8,036
2010	$ 7,838
2009	$ 7,567
2008	$ 7,031
2007	$ 6,380
2006	$ 6,092

* Assumes no assessment increase





APPENDIX NO. 5

RESERVE CASH, FREE CASH &

NEW GROWTH SUMMARIES

FREE CASH

Free cosh is the amaunt of unrestricted funds avoilable as o funding source far oppropriotion after certificotion by the Director of Accounts. Once certified, free cash can be oppropriated up until the follawing June 30 by Town Meeting for ony legal spending purpase. Free cash is generated when actuol operatians af the fiscol yeor revenue collectians exceed the estimates used for budgeting ond actual expenditures ond encumbronces (committed funds not yet expended) ore less thon oppropriotians.

As of Date	Fiscal Year		Free Cash
6/30/2002	2002	$	687,915
6/30/2003	2003	$	803,578
6/30/2004	2004	$	631,437
6/30/2005	2005	$	421,546
6/30/2006	2006	$	661,685
6/30/2007	2007	$	886,645
6/30/2008	2008	$	497,002
6/30/2009	2009	$	555,964
6/30/2010	2010	$	629,098
6/30/2011	2011	$	605,192
6/30/2012	2012	$	584,345
6/30/2013	2013	$	797,322

STABILIZATION FUND

A fund designed ta accumulote amaunts for copitol and other future spending purposes, olthough it moy be oppropriated for ony lowful purpose (MGL Ch. 40 S.5B). The totol of oll stobilizotion fund bolonces moy not exceed ten percent af the cammunity's equolized volue, ond ony interest sholl be added to ond become a part af the funds. A two-thirds vate af town meeting or city council is required to established, omend the purpose of, or oppropriote money from the stobilizotion fund.

As of Date	Fiscal Year		Ending Balance
6/30/2002	2002	$	389,696.65
6/30/2003	2003	$	396,717.12
6/30/2004	2004	$	401,566.66
6/30/2005	2005	$	410,847.31
6/30/2006	2006	$	424,471.59
6/30/2007	2007	$	443,183.63
6/30/2008	2008	$	465,843.44
6/30/2009	2009	$	476,488.62
6/30/2010	2010	$	482,774.98
6/30/2011	2011	$	489,156.52
6/30/2012	2012	$	496,505.81
6/30/2013	2013	$	504,872.09

NEW GROWTH

New Growth represents new tox dollors resulting from the new orticles of personal property or previously exempt property, reol estote toxed seporote porcels for the first time (subdivisians, conda canversions) ond increases in assessed volue over prior years

As of Date	Fiscal Year		New Growth
7/1/2002	2003	$	51,322.00
7/1/2003	2004	$	79,274.00
7/1/2004	2005	$	112,870.00
7/1/2005	2006	$	88,558.00
7/1/2006	2007	$	116,948.00
7/1/2007	2008	$	171,769.00
7/1/2008	2009	$	190,910.00
7/1/2009	2010	$	46,828.00
7/1/2010	2011	$	33,209.00
7/1/2011	2012	$	60,532.00
7/1/2012	2013	$	103,038.00
7/1/2013	2014	$	130,638.00

RESERVE FUND

Under state statutes, towns are permitted to establish a reserve fund to provide for extraordinary or unforseen expenditures. A reserve can be established and funded as a line-item in the annual budget, or it can be created by a separate budget article and a line-item in the annual budget, or it can be created by a separate budget article and funded thraugh a transfer from a specified revenue saurce. Transfer-out of a reserve require a majority vate of a Tawn finance committee. Expenditures cannat be made directly fram the reserve fund. Instead, funds must be transferred ta anather accaunt even if newly created, against

FY14 RESERVE FUND TRACKING

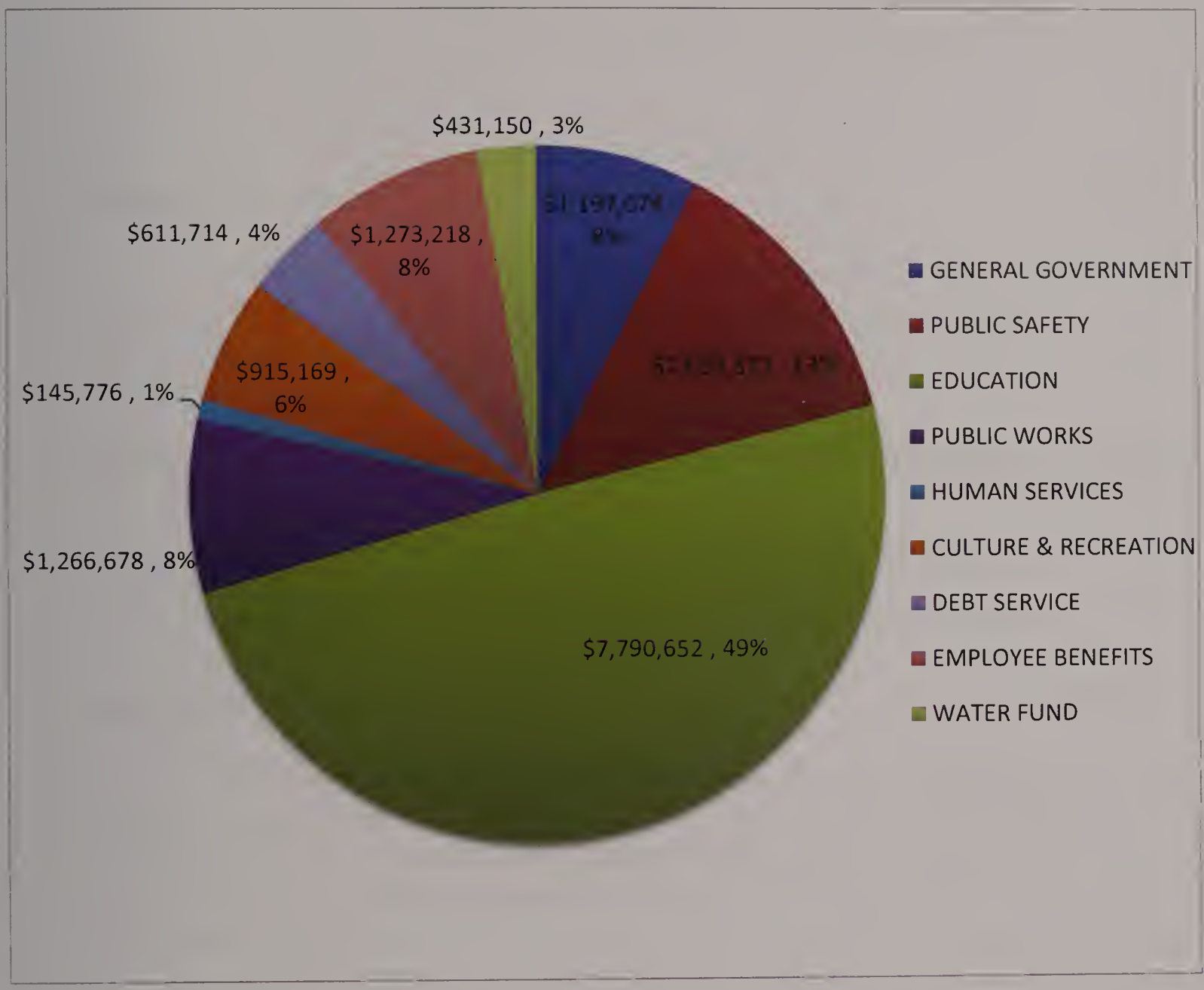
Reserve Fund Budget			200,000.00	
Transfers COMPLETED				
DATE	**REF #**	**ITEM**	**$**	**DESCRIPTION**
[illegible]/25/14	FY14-001	Town Administrator Salary	(2,009.00)	*Salary increase granted by BOS on*
09/25/14	FY14-002	Police Salary & Wages	(28,938.00)	*Negotiated police contract settlement; Contract settlement funds transferred to*
[illegible]/25/14	FY14-003	Fire Salary & Wages	(11,640.00)	*Negotiated fire contract settlement; Contract settlement funds transferred to*
09/25/13	FY14-004	Highway Salary & Wages	($6,693.00)	*Negotiated AFCSME contract settlement; Contract settlement funds transferred to*
09/25/13	FY14-005	Assessors Salary & Wages	($574.00)	*Negotiated AFCSME contract settlement; Contract settlement funds transferred to*
09/25/13	FY14-006	Treasurer/Collector Salary & Wages	($470.00)	*Negotiated AFCSME contract settlement; Contract settlement funds transferred to*
09/25/13	FY14-007	Land Use Salary & Wages	($892.00)	*Negotiated AFCSME contract settlement; Contract settlement funds transferred to*
09/25/13	FY14-008	Building Inspector Expenses	($8,900.00)	*Funds sought for Building demolition at 18 Longfellow Road*
10/24/13	FY14-009	Annual Audit	($4,500.00)	*Funds sought to fund GASB 45 study that should have been done during FY*
10/24/13	FY14-0010	Parks Salaries	($2,315.00)	*Funds sought to fund projected budget*
12/11/13	FY14-0011	Library Salaries	($29,575.00)	*Funds sought for Library bridge increase*
12/11/13	FY14-0012	Treasurer/Collector Salaries	($17,382.00)	*Funds sought for personnel changes that occurred after the SATM budget*
01/15/14	FY14-0013	Building Inspector Expenses	$8,900.00	*Recission of Transfer FY14-008*
01/15/14	FY14-0014	Building Inspector Expenses	($2,868.90)	*Funds sought for Building demolition at 18 Longfellow Road*
01/15/14	FY14-0015	Highway Expenses	($6,031.10)	*Funds sought for replacement highway*
02/13/14	FY14-0016	Town Hall Expenses	($10,000.00)	*Wage and classification study for non-union*
03/11/14	FY14-0017	Town Clerk Salaries	($19,320.00)	*Funds required to fund Town Administator's interim staffing plan for the*
Present Available Balance			56,792.00	

APPENDIX NO. 6

PROPOSED FY 2015 BUDGET

PERCENTAGES BY SEGMENT

PROPOSED FY 15 BUDGET



GENERAL GOVERNMENT	$	1,197,074
PUBLIC SAFETY	$	2,097,811
EDUCATION	$	7,790,652
PUBLIC WORKS	$	1,266,678
HUMAN SERVICES	$	145,776
CULTURE & RECREATION	$	915,169
DEBT SERVICE	$	611,714
EMPLOYEE BENEFITS	$	1,273,218
WATER FUND	$	431,150
TOTAL BUDGET	$	15,729,242

APPENDIX NO. 7

MUNICIPAL FINANCE TERMINLOGY

MUNICIPAL FINANCE TERMINOLOGY

The following terms are frequesnly used in the Annual Town Report and at Town Meeting. In order to provide a better understanding of their meaning, the following definitions are provided:
Balances are as of 03/13/14

FREE CASH (FY 2013) **$797,322**

Free cash is the community's unrestricted available funds that may be used as a funding source for appropriations. Free Cash is generated when actual revenue collections exceeds budgeted estimates and when actual expenditures are less than budgeted approriations, or a combination of both

OVERLAY: Allowance for Abatements and Exemptions **$59,669**

An account established annually to fund anticipated property tax abatements, exemptions, and other uncollected taxes in that year. This amount is provided by the Board of Assessors and is raised on the tax recapitulation sheet

STABILIZATION FUND **$504,872**

A fund designed to accumulate funds for capital of other future spending purposes. A community may appropriate in any year an amount not exceeding 10% of the tax levy of the preceding year for the purpose of funding the Stabilization Fund. Amounts from this fund may be appropriated by a two-thirds vote at a Town Meeting, for many lawful purpose.

RESERVE FUND: **$56,792**

An amount set aside annually within the budget of the Town, not to exceed 5% of the tax levy for the preceding year. Transfers from this fund are within the exclusive control of the Finance and Advisory Committee and are for extraordinary and unforseen expenditures

CHERRY SHEET:

An official notification from the Commonweath (originally printed on cherry-colored paper), which itemizes state aid due to communities, as well as state and county charges assessed to communities. The resulting net receipt of funds is used by the Town to offset the ammount to be raised.

TOWN OF WENHAM

2014
Annual Town Report
Part I

TOWN REPORTS

PART I 2014

To All the Citizens of Wenham:

Your Board of Selectmen is pleased to submit this report of our Town's activities in 2014, the seventeenth year under Proposition 2 ½ and the fourteenth of the new millennium.

The Annual Town Meeting will be held on **Saturday, April 11, 2015**. The Warrant for this meeting along with the recommendations of the Finance and Advisory Committee and this Board, will be found in the separate booklet, Part II. We hope you will study it before the hearing on the warrant, which will be held at **Town Hall** on **Monday, April 6, 2015 at 7:00 PM.** We trust you will give this warrant your consideration and come to the meetings prepared to participate actively in our deliberations.

JACK WILHELM, CHAIRMAN
CATHERINE HARRISON
KENNETH WHITTAKER

*Cover Photo: Veteran's War Memorial

DEDICATION

ALBERT (ALBIE) WINSLOW DODGE

May 31, 1914 – February 1, 2015

It is with great sadness that we note the death of Albert (Albie) Winslow Dodge at the age of 100 years old. Albie was passionately devoted to the Town of Wenham serving on the Board of Selectmen for 12 years, the Hamilton-Wenham Regional School Committee for 13 years, as the Wenham Tree Warden for 50 years and many other boards and committees. Albie spent many a day leading walks through the trails of Wenham and the "Wenham Swamp", telling stories and educating people on the history of the town. Albie had many accomplishments in and around town, but he was most proud of his family. He will be missed.

ANNUAL REPORT

BOARD OF SELECTMAN
JACK WILHELM, CHAIR
CATHERINE HARRISON, VICE CHAIR
KENNETH WHITTAKER, CLERK

REPORT OF THE TOWN CLERK
REPORTS OF TOWN BOARDS,
DEPARTMENTS, COMMISSIONS & COMMITTEES
FOR THE YEAR ENDING DECEMBER 31, 2014

ELECTED OFFICIALS
(With Term end dates)

ASSESSORS, BOARD OF
Thomas Tanous, Chair (2016)
Lisa Craig (2017)
Richard W. Fleming (2015)

CEMETERY COMMISSIONERS
Richard T. Caves, Chair (2016)
Gary Cheeseman (2016)

HEALTH, BOARD OF
Gerald T. Donnellan, Chairman (2015)
Dr. Andrew Ting (2016)
Alyson Preston, RN (2017)

LIBRARY TRUSTEES, HAMILTON-WENHAM PUBLIC LIBRARY
Margaret Whittaker, Chair (2017) Wenham
Doris Gallant (2015) Wenham **Resigned*
Annette Janes (2015) Hamilton
Gwen Holt (2017) Hamilton
Madelyn Liberti (2016) Hamilton
Pat Purdy (2015) Wenham
Judy Bubriski (2015) Wenham

MODERATOR
Paul D. Weaver (2015)

PLANNING, BOARD OF
David E. Geikie, Chair (2018)
Donald J. Killam, Jr. (2015)
Minot Frye (2016)
Virginia L. Rogers (2017)
Stephen Kavanagh (2019)

REGIONAL SCHOOL DISTRICT
William Wilson, Chair (2015)
Lawrence D. Swartz (2016)
Jeanise Bertrand, (2016)
Deborah Evans, (2016)
William Dery, (2017)**Resigned*
Sheila McDonald (2015)
Barbara Lawrence (2015)
Roger Kuebel (2017)
Stacey Metternick (2017)

SELECTMEN, BOARD OF
Jack Wilhelm, Chair (2016)
Catherine Harrison (2017)
Kenneth Whittaker (2015)

TOWN CLERK
Trudy Reid (2014) **Resigned*
Dianne Bucco (2017)

TREE WARDEN
Winslow Mulry (2015)

WATER COMMISSIONERS
Ernest C. Ashley, Chair (2016)
Richard K. Quateman (2017)
Paul E. Mendonca (2015)

WENHAM HOUSING AUTHORITY
Donald Luxton, Chair (2018)
Bruce Blanchard (2017)
Arthur Burt (2019)
Jean Rouse (2016)
Elizabeth Craig-McCormack (State Appointee)

ELECTED STATE AND NATIONAL SENATORS AND REPRESENTATIVES

MASSACHUSETTS GENERAL COURT

Representative (4th Essex District)
Bradford Hill

Senator (1st Essex & Middlesex District)
Bruce E. Tarr

UNITED STATES CONGRESS

Representative (6th District)
Seth Moulton

Senators
Elizabeth Warren
Edward Markey

Jack Wilhelm, Selectman Chair
Ken Whittaker, Selectman
Bruce Tarr, State Senator
Albie Dodge, 100th Birthday Citation Recipient
Catherine Harrison, Selectman

APPOINTED TOWN POSITIONS

ANIMAL CONTROL
Stephen Kavanagh

ANIMAL CONTROL, INDIGENOUS
Stephen Kavanagh

ANIMAL INSPECTOR
Anne Jackman

ASSESSOR
Stephen Gasperoni

ASSESSOR'S ASSISTANT
Shirley Cashman

BUILDING & GROUNDS DIRECTOR
Mark Gates

BUILDINGS INSPECTOR
Charles Brett

HEALTH AGENT, BOARD OF
Gregory P. Bernard

HOUSING AUTHORITY
Paula Mountain, Exec. Director

LUMBER, SURVEYOR OF & MEASURER OF WOOD & BARK
Gay Roland

MBTA REPRESENTATIVE
Paul Mendonca

MOTH WORK, SUPERINTENDENT OF
Winslow Mulry

OIL BURNER INSPECTOR
Jeffrey Baxter

PERMITTING COORDINATOR
Mary Crowley

PLUMBING AND GAS INSPECTOR
Kevin Dash

PUBLIC WORKS DIRECTOR
William Tyack

PUBLIC WORKS ASSISTANT
Aleah Gates

TOWN ACCOUNTANT
Angel Wills

TOWN ADMINISTRATOR
Mark Andrews **Resigned*

TOWN ADMINISTRATOR'S ASSISTANT
Debi Morong

TOWN COUNSEL
Paul D. Weaver

TREASURER COLLECTOR
Caroline Johnson

FINANCE DIRECTOR
Angel Wills

VETERANS' SERVICES, EASTERN ESSEX DISTRICT
Ryan Lennon, Director

WATER DEPARTMENT SUPERINTENDENT
Erik Mansfield

WATERSHED DISTRICT DESIGNEE
Erik Mansfield

WIRING INSPECTOR
Robert B. Brown, Jr.

BOARDS, COMMITTEES & DEPARTMENTS:

AUDIT COMMITTEE
Mike Lucy
Mark Andrews **resigned*
Jack Wilhelm
David Genereux
Justin Cole

BICYCLE & PEDESTRIAN ADVISORY COMMITTEE
Frances de Lacvivier, Chair
Patty Cavanaugh
Bill Charman
Bill Tyack
Albert W. Dodge, Jr.
Harriet Davis

COMMUNITY PRESERVATION ACT COMMITTEE
Harriet Davis, Chair (2016) (Two year term)
Barbara Locke
Arthur Burt
Patrick Waddel
Virginia Rogers
Denis Curran
Leo Maestranzi
Kennon Anderson
Thomas Starr

CONSERVATION COMMISSION
Philip Colarusso, Chair (2016)
Robert Burnett (2016)
Malcolm Reid (2016)
Michael Novak (2017)
Stuart Gray (2015)
Leo Maestranzi (2015)
Jerome Hunsaker (2017)
Michael Dube, Associate (2017)

CONSERVATION COORDINATOR
Emilie Cademartori

COUNCIL ON AGING
Lucy Frederiksen, Chair (2016)
Roseann Brozenske, Vice Chair (2016)
Penny Wingate (2017)
Elizabeth Colt (2017)
Peggy Gauthier (2016)
Diana Lang (2015)
Juliana Dodge (2016)

COUNCIL ON AGING DIRECTOR
James Reynolds

BOARD OF ELECTION REGISTRARS
Dianne Bucco (2017)
Roseann Brozenske (2015)
Polly Beyer (2016)
Elizabeth Lebel (2016)

ELECTION OFFICERS (One year term)
Patricia Purdy, Warden
Bryan J. Armington
Elizabeth A. Armington
Michelle Bailey
Bruce Blanchard
Dorothy Goudie
Juliana F. Dodge
Laurie Erhard
Doris L. Gallant

ELECTION OFFICERS
(Cont.)
Peter A. Hersee
Susan Herrick
Carol E. Kelley
Jo-Ann F. Lund
Donald Luxton
Paul E. Mendonca
Mary Miceli
Debra A. Morong
Jane Richardson
Lauren M. Swartz
Thomas Tanous
Catherine Tinsley
Elizabeth Wright
Cyndy Morong
Judy Bubriski

EMERGENCY MANAGEMENT, DIRECTOR OF
Robert Blanchard
David Marsh, Assistant Director

EMERGENCY MANAGEMENT, DEPUTY DIRECTOR
Thomas Perkins

FENCE VIEWERS (One year term)
Jack Wilhelm
Catherine Harrison
Kenneth Whittaker

WENHAM FINANCE & ADVISORY COMMITTEE
Michael Lucy, Chair (2015)
Kathryn Mansfield (2016) **Resigned*
Hilliard Ebling (2015)
Richard Quinn (2016)
Ned Flynn (2017)
Mike Therrien (2017)

HAMILTON-WENHAM CULTURAL COUNCIL
Kerry Weirsma, Chair Wenham (2017)
Ann Brainard, Wenham (2015)
Virginia Eaton, Hamilton
Charlotte Lidrbauch, Hamilton
Sasha Nostrand, Hamilton
Maureen Whitman, Wenham (2016)
Lindsay Schnabel, Wenham (2016)
Krista Veenema, Hamilton

HAMILTON-WENHAM LIBRARY
Jan Dempsey, Director
Robert Pondelli, Assistant Director
Kim Claire
Karen D'Ambrosio
Nancy Day
Lorraine Der
Sarah Lauderdale
Amy Cadell
Rebecca Shea

HAMILTON-WENHAM JOINT RECREATION
Steve Ozahowski Hamilton, Chair
Mary Buntin, Wenham (2016)
Brad Tilley, Hamilton
Denis Curran, Wenham (2015)
Phil Tocci, Hamilton
John Cusolito, Wenham (2017)

HAMILTON-WENHAM JOINT RECREATION DIRECTOR
Sean Timmons

HISTORIC DISTRICT COMMISSION
James Howard, Chair (2017)
Don Bannon, (2015)
Harriet Davis (2017)
Mary Wood (2017)
Barbara Locke (2015)
Lanse Robb (2015)
Meredith Hiller (2017)
Michael Therrien (2016) **Resigned*

IRON RAIL COMMISSION
Edward Batchelder, Chair (2017)
John Clemenzi (2016)
A. Winslow Dodge, Sr. (2015)

FIRE DEPARTMENT
Robert A. Blanchard, Chief
Stephen Kavanagh, Deputy Chief
Jeffrey Baxter, Captain and Fire Prevention Officer
Daniel Sullivan, Captain
Thomas Curran, Lieutenant
Jeffrey A. O'Brien, Lieutenant
Thomas Raymond, Lieutenant
Robert Wallace, Lieutenant
Gary Blaney, Lieutenant
Michael Binns, Senior Firefighter
Christopher Jones, Senior Firefighter
William Jones, Senior Firefighter
David Raymond, Firefighter
Joseph Cloutier, Firefighter
Michael Allain, Firefighter
Zachary Ingraham, Firefighter
Richard Bertone, Firefighter
Mark Gates, Firefighter
Christian Hassel, Firefighter
John Joyce, Firefighter
Kevin MacDonald, Firefighter
Sean McCarthy, Firefighter
William Pantos, Firefighter
Leonard Tuneburg, Firefighter
Robert Viel, Firefighter
William Wildes, Firefighter
Benjamin Blanchette, Firefighter
Jacob Kreyling, Firefighter
Rev. Michael Duda, Chaplain

POLICE DEPARTMENT
Chief Thomas C. Perkins
Captain Jeffrey W. Tobey
Sergeant Jonathan B. Gray
Sergeant Michael Mscisz
Sergeant Christopher J. Machain
Patrolman David T. Marsh
Patrolman Shane M. Kavanagh
Patrolman Chad P. Labrie
Patrolman William J. Carney
Patrolman Steven T. Farinato
Susan M. Hersee, Administrative Asst.
Dean W. Pedersen, Chaplain

RESERVE POLICE OFFICERS
Matthew F. Almeida
Brent T. Morong
Robert C. Breaker
William J. Foley
Michael F. Perry
Michael J. Chandler
Brian J. Pratt
Richard J. Sherry
Christopher T. Sanborn
Jose M. Santiago
Shawn T. Tinsley
Wesley S. Izidoro
Scott W. Wood
Robert N. Smith
Calvin M. Perkins, Constable
Paul Mendonca, Constable

POLICE MATRONS
Janice Benevento
Ellen Bonaventura
Karen Gates
Christina Hathon
Susan Hersee
Joanne Lennon
Cindy McPherson
Heather Osborn
Denise Ramsdell
Michelle Straw
Jenna DiGianvittorio
Catherine Tinsley
Noelle Bowie-Pierce
Mia Cefalo

MAPC
Harriet Davis (2016)

NORTH SHORE TECHNICAL HIGH SCHOOL
William O. Nichols (2016)

WENHAM AFFORDABLE HOUSING TRUST
Josh Anderson, Chair (2016)
Michelle Bailey (2016)
John Mulvihill (2015)
Marty Cooke (2016)
Jamie White (2015)
Jennifer Forsey (2016)
Jack Wilhelm (2016)

BOARD OF ZONING APPEALS
Anthony M. Feeherry, Chair (2015)
Timothy Mansfield (2016) **Resigned*
Jeremy Coffey (2017)
Shaun Hutchinson (2016)
Associate Member(s)
Chris Vance (2017)

AD HOC COMMITTEES:

WENHAM ISSUES OF SOCIAL SERVICE HELP (WISSH)
Linda Rich, Chair (2016)
Don Killam (2015)
Jane Pederson (2017)
Calvin Perkins (2015)
Trudy Reid (2016)
Ann Brainard (2016)
Tom Tanous (2017)
Maribeth Ting (2017)
Maureen Whitman (2017)
Julie Clay (2016)
Marisa Bartlett (2016)

WAR MEMORIAL COMMITTEE (11/2007)
Bruce Blanchard, Co-Chair
Peter Hersee, Co-Chair
Albert W. Dodge
Bill Tyack
Bob Blanchard
Stephen Kavanagh
Howard Morong
John Perkins
Tom Tanous
Dean Pedersen

Town Hall & Police Station Building Committee
John Darling, Chair
Donald Bannon
Harriet Davis
James Howard
John Clemenzi
Judy LeBlanc
William Nichols
Mark Andrews, Town Administrator **Resigned*
Thomas Perkins, Chief of Police

(All positions are one year terms unless specified otherwise)

BOARD OF SELECTMEN
2014

2014 was a year of transition for the Town of Wenham. In March, Trudy Reid resigned her position as Town Clerk. We thank her for her years of service to the Town and wish her well in her new job. Until a new Town Clerk was elected, the Town secured the services of two recently retired Town Clerks—Wilma McDonald of Salisbury and Fred Frithsen of Rockport. This new team conducted the business of the Town Clerk's Office in an efficient and effective manner. On April 10, Dianne Bucco was elected as our new Town Clerk, and successfully guided the Town through the State Primary Election held on September 9, 2014 and the State General Election held on November 4, 2014.

Catherine Harrison was elected to the Wenham Board of Selectmen. Catherine brings 20 years of experience to the position, having served on numerous boards, including the Regional School Committee and the Wenham Finance Committee. The Town would like to thank outgoing Selectmen, Patrick Wilson, for his service to the community.

In July, Angel Wills joined the Town as the new Finance Director and Town Accountant. The Town Administration and Board of Selectmen worked closely with Angel to ensure a smooth transition from contracted services in the Finance Department to a permanent full time Town employee. In addition to Angel Wills, the finance department is now staffed with a full-time Treasurer/Collector, Leslie Davidson and 2 part-time employees.

In November, the Town Administrator, Mark Andrews left Wenham to perform a similar job in another community. A professional consultant was contracted to assist the Town with a comprehensive search to find a new Town Administrator. In preparation for this transition, the Board of Selectman approved a new, up-to-date, job description for the position of Town Administrator.

After several years of hard work, the Wenham War Memorial Committee finalized plans for the Veteran's Memorial, developing and refining details for bid specifications, continuing to fundraise and providing leadership for the entire project. Construction of the Veteran's Memorial began in the spring of 2014. Wenham was pleased to hold a dedication ceremony to celebrate the new Veteran's Memorial on Tuesday, November 11, 2014 at the "Car Barn Lot". This event drew over four hundred participants and was sponsored by the War Veterans Memorial Committee. The dedication ceremony was attended by State Senator Bruce Tarr, State Representative Brad Hill, the Wenham Board of Selectmen, and a vast array of donors, supporters and various contributing Town Officials. Captain Joyce Massello, of the Air Force Retired Reserves along with Mr. Ryan Lennon, Director of Veterans' Services for the Eastern Essex District Department of Veterans' Services served as keynote speakers. The Veteran's Memorial Committee dedicated itself to this noble effort and now has attained its major goal—a memorial that recognizes veterans who lived in Wenham at the time they entered service during periods of war, including World War I, World War II, Korea and Vietnam. Provisions for future conflicts are also included. This is one of the finest Veteran's Memorials in the region.

The Town continued to enhance it's website. In the second year of operation, our efforts centered on improved communication with all Town Departments, Boards, Commissions, Committees and private citizens. The new web design features updated departmental pages, specialty banners and an expanded calendar. In the fall of 2014, the Board of Selectmen emphasized the importance of providing more information to the public.

The Selectmen remain committed to supporting a comprehensive and efficient budgeting process. On November 22, the selectmen reviewed the draft budget with the Finance Director and Department Heads and will monitor the budget through the process of Finance Committee review and Annual Town Meeting.

The Town of Wenham was awarded the largest "Green Communities Grant" in its history. On July 14, the Town of Wenham received $248,029 of grant funding for several important energy initiatives. The main focus will be the replacement of outdated lighting with new LED lighting for the streets, Library, Iron Rail, and Town Hall. This grant will also fund smaller projects for equipment in the Middle and High Schools, and upgrades in the Water Department.

The Board of Selectmen, initiated by Chair, Jack Wilhelm, revitalized the effort to foster new opportunities for the development of the Boulder Lane property. In May, landowners met and agreed to a comprehensive study to be done by Mass Development to determine the best use of the property and a development strategy. Mass Development, and the Town of Wenham will contribute $10,000 each and the two private family owners will each pay $5,000 towards the total cost of $30,000. Development of this property has potential to bring much needed building space and revenue to the town.

The next year will bring a variety of challenges and opportunities. We will welcome a new Town Administrator, and work diligently to ensure a smooth transition. Communication and sound fiscal management remain priorities. The overarching challenge remains balancing the rural nature of Wenham with the need for revenue to support the growing costs of Town services. The Board of Selectman believes that the Town is very fortunate to be served by the dedicated employees working on its behalf, as well as the outstanding volunteer boards that we rely on.

Board of Selectmen

Jack Wilhelm, Chair
Catherine Harrison
Kenneth F. Whittaker

TOWN OF WENHAM
MASSACHUSETTS
138 Main Street, Wenham, MA 01984
OFFICE OF THE TOWN CLERK

Annual Report from your Town Clerk

I would like to first thank all those who encouraged me to run for this position. It has been a great decision for me. Secondly, I would like to thank the Wenham voters for electing me as a write-in candidate and entrusting me to administer this office for the next three years. I promise to do my best to keep all historical records in place, to oversee fair and impartial elections and to pleasantly be at the service of the residents of Wenham. Lastly, I would like to acknowledge the former Board of Selectmen and Town Administrator for their insightfulness to bring in the retired clerks to mentor me during the transition. Both Fred Frithsen and Wilma Mahoney, along with Karen Moulton, were indispensable to me and to the town as I began to learn the multi-faceted duties and responsibilities of the position of Town Clerk as designated by Massachusetts General Law. I am looking forward to a very busy few years as I learn more and more about all the facets of the Town Clerk's Office.

Town of Wenham Facts:

- The Population as of December 31, 2014 was 5132.
- The number of registered voters was 2662 broken down into the following party affiliations; 488 Democrats, 4 Green Rainbow, 3 Libertarian, 1 MA Independent, 1 American Independent, 621 Republican, 1 Socialist, and 1543 Unenrolled.
- The annual vital statistics for the residents of Wenham were;
  23 Births, 29 Deaths, 19 Marriages.
- The clerk's office has collected $9781 in miscellaneous fees:
  $2175 in DPW disposal fees, $584 in DPW barrel sales, $1295 for certified copies of birth, death and marriage licenses, $445 in business certificates, $40 in raffle permit sales,$5152 for dog licenses fees, and $90 for street listings books.

Respectfully submitted,

Dianne K Bucco

Dianne K. Bucco 978-468-5520x1 dbucco@wenham.gov

TOWN OF WENHAM
TRUST FUND REPORT
JULY 1, 2013 - JUNE 30, 2014

2014 JUL 30 AM 11:3

NAME OF FUND	ORIGINAL ENDOWMENT	BALANCE 7/1/2013	INTEREST EARNED	OTHER INCOME	EXPENDED	BALANCE 6/30/2014
Cemetery Flower Funds						
Abbott Fund	200.00	230.43	1.51		8.71	223.
George Badger Fund	100.00	105.96	0.68		1.79	104.
Batchelder Fund	400.00	452.10	2.94		14.99	440.
Becker Fund	1,000.00	1,246.45	8.11		69.69	1,184.
Lloyd Brooks Fund	200.00	216.36	1.39		4.81	212.
John D. Cannon Fund	175.00	175.82	1.15		0.47	176.
Frank Corning Fund	200.00	200.00	1.28		0.27	201.
D'Ambrosio Fund	200.00	286.50	1.86		24.25	264.
Elizabeth Dodge Fund	200.00	200.00	1.28		0.27	201.
Philip Ellwood Dodge Fund	200.00	200.00	1.28		0.27	201.
Margaret R. Dudley Fund	200.00	200.00	1.26		0.27	200.
Mercy Featherstone Fund	425.00	499.46	3.24		21.23	481.
Goodridge & Larabee Fund	200.00	200.00	1.28		0.27	201.
Earle E. Johnson Fund	200.00	200.00	1.28		0.27	201.
Col. Henry F. Kent Fund	200.00	200.00	1.28		0.27	201.
George Kilham Fund	200.00	200.00	1.28		0.27	201.
William E. Ludden Fund	200.00	233.94	1.54		9.69	225.
Lena Peck Fund	225.00	248.32	1.58		6.78	243.
A & M Perkins Fund	200.00	201.56	1.33		0.71	202.
Edward A. Perkins Fund	200.00	253.72	1.65		15.16	240.
Ruth D. Perkins Fund	500.00	760.43	4.94		72.87	692.
John H. Rice Fund	100.00	100.00	0.64		0.14	100.
Ralph M. Smith Fund	200.00	272.01	1.75		20.23	253.
Elbridge Stanley Fund	200.00	205.25	1.32		1.73	204.
Ethel B. Wentworth Fund	200.00	258.37	1.66		16.45	243.
Walter C. Ober Fund	400.00	495.57	3.23		27.04	471.
Almont & Eleanor Elwell Fund	200.00	200.00	1.28		0.27	201.
A & E Cosh Fund	500.00	656.25	4.24		43.99	616.
Dorothy Pulsifier Fund	500.00	659.29	4.28		44.84	618.
General Cemetery Funds						
David O. Allen Fund	475.00	1,331.67	8.70			1,340.
Hattie L. Batchelder Fund	596.68	1,417.96	9.28			1,427.
JH & ML Perkins Fund	1,000.00	1,989.30	13.02			2,002.
Ethel B. Wentworth Fund	1,000.00	1,615.71	10.58			1,626.
General Charity Funds						
John K. Dodge Fund	500.00	516.75	3.39			520.
Mary E. Perkins Fund	3,000.00	3,090.27	20.20			3,110.
Ralph M. Smith Fund	34,000.00	35,012.85	228.84			35,241.
Elizabeth P. Tilton Fund	3,000.00	3,090.27	20.20			3,110.
Benjamin F. Young Fund	1,620.00	1,670.00	10.89			1,680.
Library Memorial Funds						
Louise E. Brown Library Fund	66,108.65	66,897.36	437.24			67,334.
Charles W.& Marjorie Davis Library Fund	4,780.00	5,644.02	36.88			5,680.
Judson W. Dodge Library Fund	500.00	1,619.72	10.59			1,630.
Edwin P. Hawkins Library Fund	100.00	311.06	2.01			313.
Nielson Library Fund	3,000.00	6,962.56	45.50			7,008.
Dorothy Jones Library Fund	42.37	89.08	0.60			89.
Francis Dolan Library Fund	260.36	536.29	3.49			539.

TOWN OF WENHAM
TRUST FUND REPORT
JULY 1, 2013 - JUNE 30, 2014

NAME OF FUND	ORIGINAL ENDOWMENT	BALANCE 7/1/2013	INTEREST EARNED	OTHER INCOME	EXPENDED	BALANCE 6/30/2014
Bernice H. Mersereau Library Fund	1,163.64	2,357.58	15.41			2,372.99
Leon W. Bishop Library Fund	1,164.97	1,446.96	9.46			1,456.42
Dodge Library Fund	1,808.95	3,655.51	23.90			3,679.41
John Harnett Jr. Library Fund	2,430.15	4,511.30	29.47			4,540.77
Justin Allen Library Fund	1,164.12	1,208.10	7.88			1,215.98
John F. & Ann Neary Library Fund	2,871.45	3,292.31	21.53			3,313.84
Priscilla Johnson Library Fund	540.00	859.75	5.62			865.37
Anita Bruyere Library Fund	490.00	988.38	6.46			994.84
Dr. Donald Conwell Library Fund	3,570.00	4,706.49	30.18		382.88	4,353.79
Katlyn MacCready Bird Educ'l Library Fund	9,248.68	11,193.11	72.54		416.54	10,849.11
Marion K. Wilks Library Fund	2,490.00	3,372.61	22.04			3,394.65
James Hompe Memorial Library Fund	940.00	1,999.92	13.09			2,013.01
Percival & Elinor G. Whipple Library Fund	9,490.00	9,711.75	63.47			9,775.22
Newalt Rose A. Richards Mem'l Library Trust	2,935.00	3,700.04	24.17			3,724.21
Eleanor H. Belton Mem'l Library Trust	1,100.00	1,932.49	12.63			1,945.12
Elizabeth L. Beckett Mem'l Library Trust Fund	975.00	1,388.93	9.08			1,398.01
Katherine Duffy Library Trust Fund	143,601.69	147,628.31	965.10		2,250.00	146,343.41
Susan D Lillie Library Trust Fund	59,790.00	60,761.09	395.65		997.10	60,159.64
Rae Scott Memorial Trust	12,000.00	12,466.44	81.47			12,547.91
Wilma M. Keppie Trust Agreement	10,000.00	22,777.97	145.84		2,025.00	20,898.81
Perpetual Care Trust Funds						
Perkins War Memorial Perpetual Care	83,208.72	85,692.79	673.18			86,365.97
Perkins Cemetery Perpetual Care	143,533.05	147,749.43	851.56		695.00	147,905.99
Cemetery Perpetual Care Fund	175,065.98	183,187.75	1,197.38			184,385.13
Stabilization Fund	504,872.09	3,325.09				508,197.18
Education Stabilization Fund	0.00	218.00	576,694.00			576,912.00
OPEB Fund	5,000.00	7.43				5,007.43
Conservation Fund	49,515.44	323.64				49,839.08
Other Funds Reserved for Giving						
Education Fund	10,028.86	65.24				10,094.10
Scholarship Fund	3,830.90	25.05				3,855.95
Elderly and Disabled Fund	11,804.96	77.47				11,882.43
Wenham Affordable Housing Trust	656,058.03	944.89	3,000.00		40,092.08	619,910.84
Wenham Affordable Home Improvement	213,758.28	924.04				214,682.32
WISSH Financial Assistance	17,941.76		500.00		2,818.81	15,622.95
WISSH Elderly Housing Issues	13,060.00				2,455.00	10,605.00
TOTALS	**797,489.46**	**2,343,611.99**	**11,509.91**	**580,194.00**	**52,540.41**	**2,882,775.49**

Diane K. Bucco
Town Clerk

WARRANT FOR THE SPECIAL TOWN MEETING
WENHAM, MASSACHUSETTS
Saturday
April 5, 2014

Essex, ss

To either of the Constables of Wenham, in said County,

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify the inhabitants of said Town qualified to vote in the Town Affairs and elections. The Special Town Meeting will take place in the Perkins Auditorium in the Bessie Buker School in said Town on Saturday, the fifth of April, 2014 at 1:05 PM.

ARTICLE 1: Education Stabilization Fund

To see if the Town will take action regarding the establishment of an Education Stabilization Fund as follows:

A.) Establish an Education Stabilization Fund pursuant to MGL Chapter 40, Section 5B, to receive funds from any school district in which the Town participates, that are created by the release of excess & deficiency funds, refunds of monies paid through the general fund budget, or any other related funding, subject to acceptance of Town Meeting;

B.) To use the monies within the fund to mitigate property tax increases required by any school district in which the Town participates;

C.) To transfer from Account #310 Regional School Assessment, the amount of $576,694 for deposit in said Trust Fund.

Commentary: *The Hamilton Wenham Regional School District, through voted reductions in the approved FY 2014 assessment, and the release of excess and deficiency funds, has lowered its overall FY 2014 appropriation by $576,694. The FY 2014 tax rate was set by the time the bulk of the excess funding was identified. The Board of Selectmen and Finance and Advisory Committee favors applying a portion of these funds to the FY 2015 budget, but as the assessment was being reduced in FY 2014, to do so we would have to wait for the funds to be certified to Free Cash and transfer them at a special town meeting to be held in the fall.*

A direct appropriation to a new fund designed solely for the purpose of mitigating tax increases caused by educational budget increases, funded by an education budget return, allows the Town to place the funds into the account at the Special Town Meeting, spend a portion of them at the FY 2014 Annual Town Meeting, and leave the balance in the fund for future years. Any future returns would be appropriated to this fund.

It would allow a portion of stabilization funds that is segregated and earning interest to be used to mitigate future tax increases, while leaving the Town's principal stabilization fund intact and untouched.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple majority, assuming no funds are transferred from Stabilization. Transfers to and from Stabilization requires a two-thirds majority

And you are hereby directed to serve this warrant by posting attested copies thereof: one at Town Hall and H-W Library; one at the Senior Center and the Bulletin Board outside the Wenham Post Office fourteen days at least before the time of the meeting aforesaid.

THEREOF FAIL NOT and make return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of holding the meeting aforesaid.

Given under our hands this 18th day of March 2014

Kenneth F. Whittaker

Patrick A. Wilson

Jack Wilhelm

"In pursuance of the above written warrant I have this 18th day of March 2014, posted the attested copies thereof as directed therein."

A TRUE COPY
ATTEST:
Frederick C. Smithson
Temporary Town Clerk

Constable of the Town of Wenham

DATE: March 18, 2014

SPECIAL TOWN MEETING
WENHAM, MASSACHUSETTS
Saturday, April 5, 2014
Perkins Auditorium, Bessie Buker School

Moderator Paul D. Weaver called the Special Town Meeting to order at 1:16 pm with the checklist showing 150 registered voters. The quorum was established at 138. A final tally showed 211 registered voters present. Betsy Lebel and Susan Herrick checked in voters. Don Luxton, Roseann Brozenski, Judy Bubriski and Catherine Tinsley served as floor tellers.

ARTICLE 1: Education Stabilization Fund
To see if the Town will take action regarding the establishment of an Education Stabilization Fund as follows:

A.) Establish an Education Stabilization Fund pursuant to MGL Chapter 40, Section 5B, to receive funds from any school district in which the Town participates, that are created by the release of excess & deficiency funds, refunds of monies paid through the general fund budget, or any other related funding, subject to acceptance of Town Meeting;

B.) To use the monies within the fund to mitigate property tax increases required by any school district in which the Town participates;

C.) To transfer from Account #310 Regional School Assessment, the amount of $576,694 for deposit in said Trust Fund.

Motion: The Finance and Advisory Committee moves that Article 1 be accepted as written

A.) Establish an Education Stabilization Fund pursuant to MGL Chapter 40, Section 5B, to receive funds from any school district in which the Town participates, that are created by the release of excess & deficiency funds, refunds of monies paid through the general fund budget, or any other related funding, subject to acceptance of Town Meeting;
B.) To use the monies within the fund to mitigate property tax increases required by any school district in which the Town participates;
C.) To transfer from Account #310 Regional School Assessment, the amount of $576,694 for deposit in said Trust Fund.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple majority, assuming no funds are transferred from Stabilization. Transfers to and from Stabilization requires a two-thirds majority
Article 1 was seconded and carried by unanimous vote
Motion was made, seconded and carried to dissolve the Special Town Meeting. Moderator Weaver declared the meeting dissolved at 1:29 pm.

Respectfully submitted,

Wilma M. McDonald, MMC/CMMC
Interim Town Clerk
April 9, 2014

WARRANT FOR THE ANNUAL TOWN MEETING
WENHAM, MASSACHUSETTS
Saturday
April 5, 2014

Essex, ss

To either of the Constables of Wenham, in said County,

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify the inhabitants of said Town qualified to vote in the Town Affairs and elections. The Town Meeting will take place in the Perkins Auditorium in the Bessie Buker School in said Town on Saturday, the fifth of April, 2014 at 1:00 PM. The Election of town officers to be by official ballot from 7:00 AM until 8:00 PM will take place at the Wenham Town Hall, 138 Main Street, on Thursday, April 10, 2014.

ARTICLE 1: Budget appropriations

To see if the Town will determine what sum of money may be necessary to defray the Town expenses of the twelve month period (Fiscal Year 2015) beginning July 1, 2014 and ending June 30, 2015 and to make appropriations for the same and to determine the source thereof.

Commentary: The FY 2015 budget, as recommended by the Board of Selectmen and Finance & Advisory Committee, totals $15,729,241, $306,613 of which is new municipal capital expenditures. The FY 2015 budget uses $600,000 in FY 2013 free cash (See Article 2), and $250,000 from the Education Stabilization Fund (See Article 3) to mitigate the tax rate. See financial exhibits contained within the warrant for further details. If the FY 2015 budget is accepted as recommended, overall taxation rises by $162,602. Assuming no changes in the Town's overall property valuation, the tax rate rises to $19.12, an increase of .24 or 1.28%. This translates into an increase of $122.91 to the average single family home, valued at $508,715
Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple majority, assuming no funds are transferred from Stabilization. Transfers to and from Stabilization requires a two-thirds majority

v1.4 03/08/14
All FY 2015 salaries listed are based on a 52.2 week year

ITEM NO.	ITEM	Actual 7/1/2011 6/30/2012	Actual 7/1/2012 6/30/2013	Actual 7/1/2013 6/30/2014	DH Budget 7/1/2014 6/30/2015	Admin Budget 7/1/2014 6/30/2015	Finance Committee Budget 7/1/2014 6/30/2015
	GENERAL GOVERNMENT						
114	**MODERATOR**						
114-5200	EXPENSES	0	50	50	50	50	50
122	**SELECTMEN**						
122-5100	SALARIES	10,812	10,812	10,812	10,812	10,812	10,812
	(Chairman @ $4,266/year, 2 Members @ $3,273/year)						
122-5200	EXPENSES	1,425	2,000	2,000	2,000	2,000	2,000
	TOTAL - SELECTMEN	12,237	12,812	12,812	12,812	12,812	12,812
123	**TOWN ADMINISTRATOR**						
123-5100	SALARY	99,487	100,000	100,385	102,393	102,393	102,393
	(Town Administrator @ 102,393/year)						
123-5200	EXPENSES	615	2,500	2,500	2,500	2,500	2,500
	TOTAL - TOWN ADMINISTRATOR	100,102	102,500	102,885	104,893	104,893	104,893
131	**FINANCE & ADVISORY COMMITTEE**						
131-5200	EXPENSES	152	250	250	250	250	250
132	**RESERVE FUND MGL C.40, S.6**						
132-5700	RESERVE FUND	141,407	77,674	200,000	150,000	150,000	150,000
135	**TOWN ACCOUNTANT**						
135-5100	SALARY & WAGES	51,800	53,040	54,035	0	0	0
135-5200	EXPENSES	2,494	2,700	2,700	56,650	56,650	56,650
	(Town Acct. contract est. @ $56,100/year)						
	TOTAL - TOWN ACCOUNTANT	54,294	55,740	56,735	56,650	56,650	56,650
139	**MUNICIPAL AUDIT**						
139-5300	CONTRACT SERVICES - Municipal Audit	18,000	20,000	22,000	24,000	24,000	24,000
141	**ASSESSORS**						
141-5100	SALARY & WAGES	78,520	79,329	81,286	58,423	58,423	58,423
	(P/T Chief Assessor @ $35,482/year for 18 hrs/wk)						
	(Asst Assessor @ $22,942/year for 18 hrs/wk)						
141-5200	EXPENSES	9,533	10,574	10,574	11,800	10,574	10,574
	TOTAL - ASSESSORS	88,053	89,903	91,860	70,223	68,997	68,997

v1.4 03/08/14
All FY 2015 salaries listed are based on a 52.2 week year

ITEM NO.	ITEM	Actual 7/1/2011 6/30/2012	Actual 7/1/2012 6/30/2013	Actual 7/1/2013 6/30/2014	DH Budget 7/1/2014 6/30/2015	Admin Budget 7/1/2014 6/30/2015	Finance Committee Budget 7/1/2014 6/30/2015
145	**FINANCE DIRECTOR, TREASURER / COLLECTOR**						
145-5100	SALARY & WAGES	98,579	119,000	50,151	76,775	76,775	63,357
	(Treas. / Coll. @ $24,439/year for 18 hrs/wk)						
	(Assistant Treas/Coll. @ $38,918/year for 32.50 hr/wk)						
145-5200	EXPENSES	8,608	21,075	25,875	77,010	77,010	77,010
	(Finance Director Contract Est @ $56,100)						
145-5200	TAX TITLE	2,205	0	0	0	0	0
145-5300	CONTRACT SERVICES	56,825	15,700	55,000	0	0	0
	TOTAL - FINANCE DIR. TREASURER/COLLECTOR	166,218	155,775	131,026	153,785	153,785	140,367
151	**TOWN COUNSEL / LEGAL**						
151-5210	CONTRACT SERVICES - RETAINER	7,000	7,000	7,000	7,000	7,000	7,000
151-5220	CONTRACT SERVICES - OUTSIDE COUNSEL	17,330	15,000	15,000	15,000	15,000	15,000
	TOTAL - TOWN COUNSEL/LEGAL	24,330	22,000	22,000	22,000	22,000	22,000
155	**INFORMATION TECHNOLOGY**						
155-5200	EXPENSES	16,372	21,900	22,050	62,296	56,124	56,124
	(Tech Director's Contract @ $23,228)						
155-5300	CONTRACT SERVICES	42,045	41,746	40,496	0	0	0
155-5700	OTHER (GIS Programs; Web Page Host)	4,089	4,050	5,150	0	0	0
155-5800	CAPITAL		5,000	8,000	50,000	10,000	35,000
	Software upgrade for purchase orders, Replacement computers						
	TOTAL - INFORMATION TECHNOLOGY	62,506	72,696	75,696	112,296	66,124	91,124
160	**TOWN HALL**						
	Now Including #195 - Town Report, and #699 - Band						
160-5100	SALARY & WAGES	41,354	40,290	41,052	61,169	61,169	61,169
	(Administrative Assistant @ $46,292/yr for 32.50/hr wk)						
	(Admin. Asst. @ $14,877/year for 19 hrs/wk)						
160-5200	EXPENSES	57,771	46,469	47,000	57,870	54,870	51,870
160-5300	CONTRACT SERVICES						
160-5310	Minutes Taker	5,700	4,500	4,600	4,692	4,692	4,692
	TOTAL - TOWN HALL	104,825	91,259	92,652	123,731	120,731	117,731
161	**TOWN CLERK**						
	Now Including #162 - Elections						
161-5100	SALARY	43,994	44,440	46,583	52,341	52,341	87,349
	(Town Clerk @ $50,006/year for 32.5 hrs/wk average)						
	(Election coverage totalling $4,335)						
	(Office coverage totalling $3,000)						
	(Retired Town Clerk @ $21,584 for 20 hrs/wk for 6 months						
	(Additional support staff hours during transition - $8,424)						
161-5200	EXPENSES	2,599	1,960	3,060	11,034	11,034	11,034
	TOTAL - TOWN CLERK	46,593	46,400	49,643	63,375	63,375	98,383

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All FY 2015 salaries listed are based on a 52.2 week year

ITEM NO.	ITEM	Actual 7/1/2011 6/30/2012	Actual 7/1/2012 6/30/2013	Actual 7/1/2013 6/30/2014	DH Budget 7/1/2014 6/30/2015	Admin Budget 7/1/2014 6/30/2015	Finance Committee Budget 7/1/2014 6/30/2015
162	**ELECTIONS & REGISTRATION**						
162-5100	WAGES	150	153	156	0	0	0
162-5200	EXPENSES	6,734	14,475	8,425	0	0	0
	TOTAL - ELECTIONS AND REGISTRATION	6,884	14,628	8,581	0	0	0
170	**PERMITTING - LAND USE**						
170-5100	SALARY & WAGES	48,801	65,646	66,240	68,029	72,529	77,029
	(Planning Director/Coordinator of Land Use @ $44,913/yr for 29 hrs/wk)						
	(Permitting Coordinator @ $32,115/year for 32.50 hrs/wk)						
171-5200	EXPENSES - Conservation	2,012	2,645	2,645	2,645	2,990	2,990
	Expenses - Conservation Land legal funding	0	0	0	0	25,000	0
175-5200	EXPENSES - Planning	213	500	500	500	500	500
176-5200	EXPENSES - Board of Appeals		500	500	500	500	500
	TOTAL - PERMITTING & LAND USE	51,026	69,291	69,885	71,674	101,519	81,019
192	**BUILDING & GROUNDS MAINTENANCE**						
192-5100	SALARIES & WAGES	62,013	67,357	97,324	101,874	101,874	101,874
	(Facilities Maint. Coordinator @ $30,101/yr - other 1/2 pd by Hamilton)						
	(Carpenter/Painter @ $55,773/yr. Works for Hamilton and WHRSD. Most of salary recouped via cross billing)						
	(Summer Help - 2 workers @ $16,000 20p/hr at 40 hrs p/wk for 10 wks)						
192-5200	EXPENSES	31,555	29,997	30,087	70,347	70,347	70,347
192-5300	CONTRACT SERVICE	32,846	33,000	33,000	0	0	0
192-5800	CAPITAL: *Rail Trail Kiosk ($750); Pingree Park bath room upgrade and ADA accessibility materials ($4,000)*	5,250	22,000	0	23,300	750	4,750
	TOTAL - BUILDING & GROUNDS MAINTENANCE	131,665	152,354	160,411	195,521	172,971	176,971
195	**TOWN REPORT**						
	Moved to #160 - Town Hall						
195-5200	EXPENSES	3,754	3,000	4,000	0	0	0
198	**SENIOR CENTER**						
	Moved to #541 Council on Aging						
198-5200	EXPENSES	2,173	3,500	3,500	0	0	0
198-5310	CAPITAL	0	0	10,000	0	0	0
	TOTAL - SENIOR CENTER	2,173	3,500	13,500	0	0	0
199	**IRON RAIL PROPERTY**						
199-5100	SALARY & WAGES	5,901	6,725	6,826	13,857	13,857	13,857
	Janitorial staff @ $6,826/yr for 7hrs/wk						
	Management Stipends @ $7,031						
199-5200	EXPENSES	24,138	28,800	28,800	34,970	34,970	34,970
199-5300	CONTRACT SERVICE	6,247	10,700	10,700	0	0	0
199-5800	CAPITAL	0	0	21,000	23,000	3,000	3,000
	Replace exterior doors - $3,000						
	TOTAL - IRON RAIL PROPERTY	36,286	46,225	67,326	71,827	51,827	51,827
	TOTAL GENERAL GOVERNMENT	1,050,504	1,036,057	1,181,312	1,233,087	1,169,984	1,197,074

v1.4 03/08/14

All FY 2015 salaries listed are based on a 52.2 week year

ITEM NO.	ITEM	Actual 7/1/2011 6/30/2012	Actual 7/1/2012 6/30/2013	Actual 7/1/2013 6/30/2014	DH Budget 7/1/2014 6/30/2015	Admin Budget 7/1/2014 6/30/2015	Finance Committee Budget 7/1/2014 6/30/2015
	PROTECTION OF PERSONS AND PROPERTY						
210	**POLICE**						
	Now including #215 - Police Station & #292 - Animal Control						
210-5100	SALARIES & WAGES	939,938	951,090	985,335	1,099,873	1,099,873	1,099,873
	(Chief @ $114,640/year)						
	(9 officers totalling $647,347)						
	(Part Time Officers totalling $176,252)						
	(Administrative Assistant @$44,230/yr)						
	(Overtime totaling $109,904)						
	(Animal Control Officer @ $7,500/yr)						
210-5200	EXPENSES (Includes contracted ACO at $9,500)	53,876	67,064	67,064	109,109	109,109	109,109
210-5800	CAPITAL	24,038	73,492	65,600	108,000	87,600	87,600
	Year 3 of three year four cruiser lease @ $49,600						
	Purchase of new front line cruiser @ 38,000						
	TOTAL - POLICE	1,017,852	1,091,646	1,117,999	1,316,982	1,296,582	1,296,582
215	**POLICE STATION**					0	0
	Moved to #210 - Police						
215-5200	EXPENSES	24,469	25,807	28,542	0	0	0
220	**FIRE**						
	Now including #225 - Fire Station, #291 - Emergency Management and #249 - Fire Alarm Services						
220-5100	SALARIES & STIPENDS	182,821	191,916	312,183	575,787	575,787	579,297
	(Chief @ $95,240 per year)						
	(Fire Prevention Officer @ $86,370 per year)						
	(F/T Firefighter @ $47,605 per year)						
	(Administrative Assistant @ $6,261 per year)						
	(On-Call Wages, Stipends, etc - $343,821)						
220-5110	ON-CALL WAGES	200,911	202,650	208,452	0	0	0
220-5200	EXPENSES	48,183	47,700	61,100	84,048	84,048	84,048
220-5700	TRAINING (Wages & Expenses)	32,309	44,772	0	0	0	0
220-5800	CAPITAL	15,500	22,000	37,950	154,544	77,978	77,978
	Chief's Car & Truck Lease (Year 2) - $14,678						
	Replace 9 sets of SCBA Breathing Appartus - $51,300						
	Replace 6 sets of protective gear - $12,000						
	TOTAL - FIRE	479,724	509,038	619,685	814,379	737,813	741,323
225	**FIRE STATION**						
	Moved to #220 - Fire						
225-5200	EXPENSES	13,531	24,648	24,648	0	0	0
231	**AMBULANCE SERVICE**						
231-5300	CONTRACT SERVICES	0	0	0	0	0	0

v1.4 03/08/14

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ITEM NO.	ITEM	Actual 7/1/2011 6/30/2012	Actual 7/1/2012 6/30/2013	Actual 7/1/2013 6/30/2014	DH Budget 7/1/2014 6/30/2015	Admin Budget 7/1/2014 6/30/2015	Finance Committee Budget 7/1/2014 6/30/2015
240	**PERMITTING - INSPECTIONAL SERVICES**						
240-5100	SALARIES & WAGES	33,901	35,728	36,264	35,300	35,300	35,300
	(Building Inspector @ $19,299/year)						
	(Plumbing Inspector @ $4,570/year)						
	(Electrical Inspector @ $11,431/year)						
240-5200	EXPENSES (Building, Plumbing & Electrical)	731	1,100	1,100	2,757	2,757	2,757
	TOTAL - PERMITTING - INSPECTIONAL SERVICES	34,632	36,828	37,364	38,057	38,057	38,057
249	**MUNICIPAL FIRE ALARM SYSTEMS**						
	Moved to #220 - Fire						
249-5200	EXPENSES		500	500	0	0	0
249-5300	CONTRACT SERVICE	882	1,500	1,500	0	0	0
	TOTAL - MUNICIPAL FIRE ALARM SYSTEMS	882	2,000	2,000	0	0	0
291	**EMERGENCY MANAGEMENT SERVICE**						
	Moved to #220 - Fire						
291-5200	EXPENSES	3,300	3,300	6,300	0	0	0
291-5810	Retrofit Elementary School	0	0	0	0	0	0
	TOTAL - EMERGENCY MANAGEMENT SERVICE	3,300	3,300	6,300	0	0	0
292	**ANIMAL CONTROL**						
	Moved to #210 - Police						
292-5100	SALARIES	12,416	13,241	13,440	0	0	0
292-5200	EXPENSES	195	750	750	0	0	0
	TOTAL - ANIMAL CONTROL	12,612	13,991	14,190	0	0	0
294	**TREE WARDEN**						
294-5100	SALARY (@ $1,549/year)	1,466	1,495	1,518	1,549	1,549	1,549
294-5200	EXPENSES	1,703	1,800	1,800	20,300	20,300	20,300
294-5300	CONTRACT SERVICES	17,600	17,000	17,000	0	0	0
294-5700	OTHER - Tree Planting/Replacement - Spraying	900	1,500	1,500	0	0	0
	TOTAL - TREE WARDEN	21,669	21,795	21,818	21,849	21,849	21,849
299	**EMERGENCY COMMUNICATION CENTER**						
299-5200	EXPENSES	125,301	130,631	0	0	0	0
	TOTAL PROTECTION OF PERSONS & PROPERTY	1,699,340	1,859,684	1,872,546	2,191,267	2,094,301	2,097,811
	SCHOOLS						
310	**REGIONAL SCHOOL DISTRICT**						
310-5200	ASSESSMENT - Wenham Share	7,333,264	7,065,691	7,168,026	7,277,141	7,277,141	7,338,512
	(FY 14 base = $6,566,759 plus $601,267 override)						
315	**REGIONAL SCHOOL DEBT**						
315-5900	PRINCIPAL & INTEREST (1991 School Addition/Repairs)	0	0	0	0	0	0
315-5910	PRINCIPAL & INTEREST (1997 New Middle School)	242,478	237,812	232,995	237,995	237,995	233,655
315-5920	PRINCIPAL & INTEREST (2002 Boiler)	43,794	0	0	0	0	0
	NEW DEBT				113,188	113,188	38,797
	TOTAL - PRINCIPAL & INTEREST	286,272	237,812	232,995	351,183	351,183	272,452
	TOTAL - HAMILTON/WENHAM REGIONAL SCHOOL DISTRICT	7,619,536	7,303,503	7,401,021	7,628,324	7,628,324	7,610,964

v1.4 03/08/14
All FY 2015 salaries listed are based on a 52.2 week year

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320	**REGIONAL VOCATIONAL SCHOOL DISTRICT**						
	Budget is estimated at this time						
320-5200	ASSESSMENT - Wenham Share	89,988	78,555	124,668	144,688	144,688	144,688
320-5910	INTEREST - New Regional Technical School Building			13,881	35,000	35,000	35,000
	TOTAL - REGIONAL VOCATIONAL SCHOOL DISTRICT	89,988	78,555	138,549	179,688	179,688	179,688
	TOTAL EDUCATION	7,709,524	7,382,058	7,539,570	7,808,012	7,808,012	7,790,652
	DEPARTMENT OF PUBLIC WORKS						
422	**HIGHWAY DEPARTMENT**						
	Now including #439 - Vehicle Maintenance						
	and #495 - Gasoline & Oil						
422-5100	SALARIES & WAGES	454,314	499,749	512,094	514,258	514,258	514,258
	(DPW Director @ $90,444/year)						
	(Foreman @ $74,904/yr)						
	(5 f/t positions totalling $260,278)						
	(Admin Assistant $20,881 yr @ 20 hrs/wk)						
	(Summer Help/Leaf Pick up/ etc - $27,101)						
422-5200	EXPENSES	24,266	30,900	98,044	251,835	242,344	242,344
422-5700	STREET MAINTENANCE EXPENSE (Inc. Catch Basins)	67,144	67,144	0	0	0	0
422-5800	CAPITAL	0	67,000	56,600	178,500	12,720	86,500
	2015 Chevrolet 3500 Pick up w/Plow ($36,500)						
	Road maintenace ($50,000)						
	TOTAL - HIGHWAY DEPARTMENT	545,724	664,793	723,338	944,593	769,322	843,102
423	**SNOW REMOVAL**						
423-5100	WAGES	36,050	36,050	36,050	36,050	36,050	36,050
423-5200	EXPENSES	12,988	70,000	70,000	70,000	70,000	70,000
423-5800	CAPITAL	0	0	0	0	0	0
	TOTAL - SNOW REMOVAL	49,038	106,050	106,050	106,050	106,050	106,050
424	**STREET LIGHTING**						
424-5200	EXPENSES	40,353	39,942	42,000	47,947	47,947	47,947
429	**VEHICLE MAINTENANCE**						
	Moved to #422 - Highway						
429-5200	EXPENSES	48,695	53,800	61,800	0	0	0
433	**REFUSE COLLECTION AND DISPOSAL**						
433-5300	EXPENSES	225,810	258,648	261,648	262,000	262,000	262,000

v1.4 03/08/14

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491	**CEMETERY**						
491-5100	SALARIES & WAGES - Burial Agent	3,200	3,264	3,312	3,379	3,379	3,379
491-5200	EXPENSES	2,073	3,500	3,500	4,200	4,200	4,200
491-5300	CONTRACT SERVICE - BURIALS				0	0	0
491-5700	OTHER - MEMORIAL DAY EXPENSE	500	500	500	0	0	0
491-5710	OTHER - VETERAN'S GRAVES EXPENSE	200	200	200	0	0	0
	TOTAL CEMETARY	5,973	7,464	7,512	7,579	7,579	7,579
495	**GASOLINE & OIL**						
	Moved to #422 - Highway						
495-5200	EXPENSES	85,592	68,500	82,500	0	0	0
	TOTAL DEPARTMENT OF PUBLIC WORKS	1,001,186	1,199,197	1,284,848	1,368,169	1,192,898	1,266,678
	HEALTH AND HUMAN SERVICES						
510	**BOARD OF HEALTH**						
510-5100	SALARIES	2,350	4,726	7,025	8,012	8,012	8,012
	(Inspector of Animals @ $2,372/year)						
	(Assistant Health Agent @ $2,400/yr)						
	(Public Health Nurse @ $3,120/yr)						
	(Board Members - $120/yr)						
510-5200	EXPENSES	3,164	3,650	3,750	18,820	18,820	18,820
510-5300	CONTRACT SERVICE - Health Agent @ $60/hr	17,182	15,710	16,070	0	0	0
510-5700	OTHER	2,921	3,300	0	0	0	0
	TOTAL - BOARD OF HEALTH	25,617	27,386	26,845	26,832	26,832	26,832
541	**COUNCIL ON AGING**						
541-5100	*COA Director @$33,278/yr*	8,883	10,967	9,761	72,247	72,247	72,247
	Outreach Coordinator @ $4,698/yr						
	(5 P/T Staff, Drivers totalling $34,271)						
541-5200	EXPENSES	7,837	7,900	7,900	24,920	24,920	24,920
	TOTAL - COUNCIL ON AGING	16,720	18,867	17,661	97,167	97,167	97,167
542	**COUNCIL ON AGING VAN**						
	Moved to #541 Council on Aging						
542-5100	SALARIES	38,991	50,942	56,317	0	0	0
542-5200	EXPENSES	7,433	9,800	9,800	0	0	0
	TOTAL COUNCIL ON AGING VAN	46,424	60,742	66,117	0	0	0
543	**VETERAN'S BENEFITS**						
543-5200	EXPENSES	1,344	3,774	1,776	1,776	1,776	1,776
543-5210	REGIONAL DISTRICT ASSESSMENT	18,170	21,426	20,000	20,000	20,000	20,000
	TOTAL VETERAN'S BENEFITS	19,514	25,200	21,776	21,776	21,776	21,776
	TOTAL HEALTH & HUMAN SERVICES	108,275	132,195	132,399	145,775	145,775	145,775

v1.4 03/08/14
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	CULTURE and RECREATION						
620	**JOINT LIBRARY**						
620-5100	SALARIES & WAGES						
5101	Director	63,132	64,392	65,358	74,765	74,765	74,765
	Prof Library Generalist/Grants Administrator	0	40,000	40,600			
	Subtotal Administration	63,132	104,392	105,958	74,765	74,765	74,765
5102	Head Reference	36,921	37,659	38,224	47,488	47,488	47,488
5103	Head of Circulation	36,170	36,885	37,439	46,626	46,626	46,626
5104	Young Adult Librarian	36,395	37,123	37,782	46,965	46,965	46,965
5105	Childrens	36,280	36,995	37,652	50,703	50,703	50,703
5106	Circulation	36,298	36,925	37,479	46,693	46,693	46,693
5107	Administrative Librarian	36,170	36,885	37,439	46,262	46,262	46,262
5108	Technical Services	47,752	47,679	48,395	57,268	57,268	57,268
5109	Assistant Director	0	0	0	50,018	50,018	50,018
	Subtotal Professional	265,984	270,151	274,410	392,023	392,023	392,023
5110	Support Staff - 7 Part-time Positions (@ various hrly wages)	106,893	83,962	76,631	78,939	78,939	78,939
	Shelvers - total 20 hrs/wk.			13,565	17,810	17,810	17,810
	Subtotal Support	106,893	83,962	90,196	96,749	96,749	96,749
	Total Salaries	436,009	458,505	470,564	563,537	563,537	563,537
620-5200	EXPENSES						
5201	Library Books	102,039	102,896	101,956	122,814	122,814	122,814
5202	Subscriptions & Periodicals	8,950	8,950	8,950	10,000	10,000	10,000
5204	Technology	39,035	40,176	42,099	43,757	43,757	43,757
5205	General Supplies	10,616	12,227	12,265	12,265	12,265	12,265
5206	Memberships, Conference & Travel	816	816	816	816	816	816
5207	Programs	498	500	500	500	500	500
5208	Heat & Utilities	44,559	60,250	55,250	55,250	55,250	55,250
5209	Maintenance of Building & Grounds	39,245	41,183	40,100	40,101	40,101	40,101
	Total Expenses	245,758	266,998	261,936	285,503	285,503	285,503
620-5800	CAPITAL	0	7,090	7,500	0	0	0
	TOTAL LIBRARY	681,766	732,593	740,000	849,040	849,040	849,040
640	**JOINT RECREATION PROGRAM**						
640-5200	OTHER - JT. RECREATION PROGRAM EXPENSE (Includes IDC model administrative fee to Hamilton) EXPENSES	50,065	63,397	45,994	37,100	37,100	56,000
650	**PARKS DEPARTMENT**						
650-5100	WAGES (Summer Help)	4,175	3,877	3,877	3,877	3,877	3,877
650-5200	EXPENSES	1,449	3,050	3,050	3,052	6,052	6,052
	TOTAL - PARKS DEPARTMENT	5,624	6,927	6,927	6,929	9,929	9,929

v1.4 03/08/14
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691	**HISTORIC DISTRICT COMMISSION**						
691-5200	EXPENSES		200	200	200	200	200
693	**TOWN CLOCK**						
	Moved to #192 - Buildings & Grounds						
693-5100	SALARY (Clockwinder)	772	1,181	0	0	0	0
693-5200	Expenses (Clock Repair)	0	0	1,181	0	0	0
	TOTAL - TOWN CLOCK	772	1,181	1,181	0	0	0
699	**BAND**						
	Moved to #160 - Town Hall						
699-5200	EXPENSES	0	500	500	0	0	0
	TOTAL CULTURE AND RECREATION	738,227	804,798	794,802	893,269	896,269	915,169
	FIXED CHARGES						
911	**RETIREMENT**						
911-5200	ESSEX REGIONAL RETIREMENT ASSESSMENT	396,782	426,684	464,470	510,403	510,403	510,403
911-5220	FORMER EMPLOYEE PENSION	5,505	5,800	5,800	5,800	5,800	5,800
	TOTAL - RETIREMENT	402,286	432,484	470,270	516,203	516,203	516,203
914	**EMPLOYEE BENEFITS**						
914-5200	GROUP INSURANCE (Health & Life - Town Share)	428,358	574,042	578,775	590,115	590,115	590,115
914-5220	UNEMPLOYMENT		5,000	5,000	5,000	5,000	5,000
914-5230	MERIT ADJUSTMENT			0	0	0	0
914-5710	OTHER - BUY-BACK	3,712	66,027	0	0	0	0
		432,070	645,069	583,775	595,115	595,115	595,115
916	**FICA / MEDICARE**						
916-5200	EXPENSES	42,011	46,000	46,000	48,000	48,000	48,000
945	**GENERAL INSURANCE**						
945-5200	EXPENSES	93,465	120,878	113,900	113,900	113,900	113,900
945-5700	DEDUCTIBLE FUND	0	0	0	0	0	0
		93,465	120,878	113,900	113,900	113,900	113,900
	TOTAL FIXED CHARGES	969,832	1,244,431	1,213,945	1,273,218	1,273,218	1,273,218

v1.4 03/08/14
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	TOWN DEBT - PRINCIPAL & INTEREST						
710	**PRINCIPAL**						
710-5910-2	PRINCIPAL - FIRE ENGINE (Non-Debt Exclusion)	15,000	15,000	15,000	0	0	0
710-5910-3	PRINCIPAL - JOINT LIBRARY	75,000	75,000	75,000	70,000	70,000	70,000
710-5910-4	PRINCIPAL - LIBRARY LEASE/PURCHASE	20,000	20,000	20,000	15,000	15,000	15,000
710-5910-5	PRINCIPAL - TOWN HALL PROJ ($244,000)	15,000	15,000	15,000	15,000	15,000	15,000
710-5910-6	PRINCIPAL- TOWN HALL / POLICE PROJECT	230,000	220,000	220,000	220,000	220,000	220,000
710-5910-7	PRINCIPAL - IRON RAIL BOILER	0	0	0	0	0	0
710-5910-8	PRINCIPAL - FIRE ENGINE (Quint - Debt Exclusion)	45,000	45,000	45,000	45,000	45,000	45,000
710-5910-11	PRINCIPAL - Culvert/Drainage Road Repair	41,811	39,000	39,000	39,000	39,000	39,000
710-5910-12	PRINCIPAL - ESCO	24,000	24,000	24,000	24,000	24,000	24,000
710-5910-13	PRINCIPAL - HIGHWAY TRACKLESS MACHINE (Loan)	22,000	30,000	30,000	30,000	30,000	30,000
	Subtotal - Principal	487,811	483,000	483,000	458,000	458,000	458,000
751	**INTEREST**						
751-5915-2	INTEREST - FIRE ENGINE (Non-Debt Exclusion)	2,063	1,388	698	0	0	0
751-5915-3	INTEREST - JOINT LIBRARY	28,438	25,063	21,613	18,125	18,125	18,125
751-5915-4	INTEREST - LIBRARY LEASE/PURCHASE	7,168	6,268	5,348	4,418	4,418	4,418
751-5915-5	INTEREST - TOWN HALL PROJ ($244,000)	5,245	4,570	3,880	3,183	3,183	3,183
751-5915-6	INTEREST - TOWN HALL / POLICE PROJECT	129,735	120,173	110,823	101,473	101,473	101,473
751-5915-7	INTEREST - IRON RAIL BOILER		0		0	0	0
751-5915-8	INTEREST - FIRE ENGINE (Quint - Debt Exclusion)	10,519	8,607	6,694	4,782	4,782	4,782
751-5915-9	INTEREST - Culvert/Drainage Road Repair	17,096	16,288	15,508	14,728	14,728	14,728
751-5915-11	INTEREST - ESCO	6,960	6,480	6,000	5,520	5,520	5,520
751-5915-12	INTEREST - HIGHWAY TRACKLESS MACHINE (Loan)	1,706	3,105	2,295	1,485	1,485	1,485
	Subtotal - Interest	208,928	191,942	172,857	153,714	153,714	153,714
	TOTAL TOWN DEBT	696,739	674,942	655,857	611,714	611,714	611,714
	TOTAL GENERAL FUND	**13,973,627**	**14,333,362**	**14,675,279**	**15,524,511**	**15,192,171**	**15,298,091**
450	**WATER FUND**						
450-5100	SALARIES & WAGES	147,453	146,690	152,532	159,458	159,458	160,968
	Superintendant @ $79,275 per year						
	Primary operator @ $56,513 per year						
	Administrative Assistant @ $15,956/yr for 13 hrs/wk)						
	Summer help/weekend coverage - $7,720						
	Overtime - $1,500						
	Commissioner's salaries: $1 @ $2, 2 @ $1						
450-5200	EXPENSES	147,945	121,070	136,286	120,322	120,322	120,322
450-5800	DEBT	150,799	146,493	142,302	138,075	138,075	138,075
		298,744	267,563	278,588	258,397	258,397	258,397
450-5800	CAPITAL	15,000	15,000	15,000	11,785	11,785	11,785
	TOTAL - WATER FUND	**461,197**	**429,253**	**446,120**	**429,640**	**429,640**	**431,150**
	TOTAL GENERAL/WATER FUND	14,434,824	14,762,615	15,121,399	15,954,151	15,621,811	15,729,241

SUMMARY

ARTICLE 1 - SALARIES & WAGES	3,243,636	3,363,574	3,623,692	3,628,192	3,659,302
ARTICLE 1 - TOWN EXPENSES	3,103,905	3,141,846	3,223,529	3,231,985	3,222,885
ARTICLE 1 - TOWN DEBT SERVICE	821,435	798,159	749,789	749,789	749,789

v1.4 03/08/14

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	ARTICLE 1 - H W REG SCHOOL EXPENSES		7,065,691	7,168,026	7,277,141	7,277,141	7,338,512
	ARTICLE 1 - H W REG SCHOOL OVER ASSESSED		0	0	0	0	0
	ARTICLE 1 - SCHOOL DEBT		237,812	232,995	351,183	351,183	272,452
	ARTICLE 1 - REG VOCATIONAL SCHOOL EXPENSES		78,555	124,668	144,688	144,688	144,688
	ARTICLE 1 - REG VOCATIONAL SCHOOL DEBT		0	13,881	35,000	35,000	35,000
	ARTICLE 1 - CAPITAL		211,582	221,650	549,129	203,833	306,613
			14,762,615	15,064,799	15,954,151	15,621,811	15,729,241

ARTICLE 2: Use of Free Cash to level the tax rate

To see what sum of money, if any, the Town will vote from FY 2013 Free Cash to be used to level the tax rate for the period July 1, 2014 to June 30, 2015.

Commentary: This article seeks to transfer the sum of 600,000 from FY 2013 free cash to the FY 2015 tax rate. The Town certified $797,322 in FY 2013 free cash on November 1, 2013, an increase of $212,977 from FY 2012. The Town used 67.5% of FY 2012 free cash to reduce the tax rate; this article seeks usage of 75.2% of FY 2013 free cash. Balance of un-appropriated free cash from FY 2012 totaled $189,345; balance of un-appropriated free cash after passage of this article is $197,322.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple majority, assuming no funds are transferred from Stabilization. Transfers to and from Stabilization requires a two-thirds majority

ARTICLE 3: Use of other funds to level the tax rate

To see what sum of money, if any, the Town will vote from available funds to be used to level the tax rate for the period July 1, 2014 to June 30, 2015.

Commentary: *This article seeks to transfer the sum of $250,000 from the education stabilization fund that is to be created via Article 1 of the April 5 Special Town Meeting. The fund is anticipated to accept a FY 2015 transfer of $576,964, as the Town's portion of the return of excess E & D funds from the Hamilton Wenham Regional School District. This article seeks to transfer $250,000 from the new fund in order to use school funding that was returned in FY 2014 to mitigate a portion of the tax increase required by funding the HWRSD budget at the recommended amount. There will be $326,964 in the education stabilization fund after this transfer.*

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple majority, assuming no funds are transferred from Stabilization. Transfers to and from Stabilization requires a two-thirds majority

CONSENT ARTICLES – The Moderator has termed Articles 4, 5, 6, 7 as consent articles, meaning that they are procedural articles that are voted annually at Town Meeting. Unless there is a request to separate a particular article or articles, they will be opened for consideration as a block, and decided by Town Meeting in a single vote.

ARTICLE 4: Cemetery and Other Trust Funds

To accept the Cemetery and other Trust Funds received in FY 2013, as printed in Part I of the Town Report, and on file with the Town Clerk.

Commentary: This is a standard acceptance article.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple majority.

ARTICLE 5: Cemetery Maintenance Fund Transfer

To see if the Town will vote to authorize the Treasurer to withdraw a sum of money, not to exceed $10,000 from the Cemetery Perpetual Care trust fund, after July 1, 2014 and before June 30, 2015, and transfer and deposit said funds into the General Fund. The purpose of the transfer is to subsidize Highway Department expenditures for the care and operation of the two cemeteries in the Town of Wenham

Commentary: This article seeks to transfer funds to support DPW general fund expenses for cemetery maintenance. The current balance in the cemetery sale of lots fund #23-349-3580-0491is $29,356.70.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple majority

ARTICLE 6: OPEB Fund Appropriation

To see if the Town will vote to raise and appropriate a sum of money for deposit in the Other Post Employment Benefits Liability Trust Fund to reduce the unfunded liability of health care and other post employment benefits to which the Town of Wenham is obligated.

Commentary: This article seeks to raise and appropriate the sum of $20,000 to the OPEB Stabilization fund that was established with funding of $5,000 at the April 12, 2012 Annual Town Meeting. The Town's current OPEB liability, according to the latest audit, conducted is $4,006,093. While the Town lacks resources to fully fund its current forecast liability, the rating agencies look favorably on continued local efforts to address it. Additionally, the Town is awaiting assistance from the Legislature via retirement benefits reform which is currently being debated on Beacon Hill.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple Majority

ARTICLE 7: Road Work – Chapter 90 Funding

To see if the Town will vote from available funds, under Chapter 246B on the Acts of 2002, the sums for road work and other projects, subject to conditions detailed by the Massachusetts Highway Department, pursuant to Chapter 30, Section 39M; Chapter 149, Section 44J; and Chapter 149, Section 26-27F; said work to conform to the requirements of the Massachusetts Highway Department, and to be fully reimbursed by the Massachusetts Highway Department.

Commentary: Annual article which allows the Town to expend funds in anticipation of reimbursement through the Chapter 90 program. The actual amount of funding available to the Town will not be confirmed until the Legislature completes the state budget process in June.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple majority

ARTICLE 8: H-W Building Maintenance Revolving Fund

To see if the Town will vote to re-authorize a revolving fund pursuant to M.G.L., Chapter. 44, Section 53 E1/2 for the following department for the specific purposes outlined below for Fiscal year beginning July 1, 2014 and ending June 30, 2015.

A. H-W Building Maintenance
Fees and reimbursements from the Town of Hamilton and the Hamilton Wenham Regional School District for the purpose of paying employees, purchasing supplies, services, equipment, and miscellaneous expenses related to building maintenance; to be expended by the DPW; not to exceed $67,000 during fiscal year 2015

B. H-W Grounds Maintenance
Fees and reimbursements from the Town of Hamilton and the Hamilton Wenham Regional School District for the purpose of paying employees, purchasing supplies, services, equipment, and miscellaneous expenses related to grounds maintenance; to be expended by the DPW; not to exceed $67,000 during fiscal year 2015

Commentary: *Continuation of two revolving funds to be used to further expand the concept of a regional infrastructure management entity serving Hamilton, Wenham and the HWRSD.*

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple majority

ARTICLE 9: CPA Appropriations

To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2015 Community Preservation budget; to appropriate from the Community Preservation Fund a sum of money to meet the necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2015; and to approve the appropriation to expend or set aside the following amounts as recommended by the Community Preservation Committee: A sum of money for the acquisition, creation and preservation of open space; a sum

of money for recreational use; a sum of money for the preservation of historic resources; and a sum of money for the creation, preservation and support of community housing.

Commentary: Annual warrant article for appropriations by the Community Preservation Committee.

Recommendation of the Board of Selectmen: To be given at Town Meeting
Recommendation of the Finance and Advisory Committee: To be given at Town Meeting
Vote Needed: Simple majority

ARTICLE 10: CPA Appropriation – Patton Park Pool

To see if the Town will vote to appropriate from the Community Preservation Fund a sum of money for the purpose of restoration of the Patton Park pool

Commentary: To be provided by the CPA Committee at Town Meeting

Recommendation of the Board of Selectmen: To be given at Town Meeting
Recommendation of the Finance and Advisory Committee: To be given at Town Meeting
Vote Needed: Simple majority

ARTICLE 11: CPA Appropriation – Affordable Housing

To see if the Town will vote to appropriate from the Community Preservation Fund a sum of money for the purpose of providing partial funding of a senior affordable housing building in the rear of 62 Maple Street.

Commentary: Project Detail: To be managed by Harborlight Community Partners, a local non-profit developer and manager of housing. Project would create sixty senior only one bedroom affordable housing units in a single building, in two phases. The addition of these sixty affordable housing units would put the Town's housing inventory over the MGL Chapter 40B minimum requirements, which would keep future development within existing zoning regulations.

Recommendation of the Board of Selectmen: To be given at Town Meeting
Recommendation of the Finance and Advisory Committee: To be given at Town Meeting
Vote Needed: Simple majority

ARTICLE 12: Reduction of Hamilton Wenham Regional School Committee from Nine to Seven Members

To see if the Town will vote to amend the Agreement between the Towns of Hamilton and Wenham with respect to the establishment of a Regional School District so as to reduce the size of the regional district school committee from nine (9) to seven (7) members, and more specifically to revise Section I, Paragraph (B) thereof to read as follows:

"The powers and duties of the regional school district shall be vested in and exercised by a regional district school committee, hereinafter referred to as the Committee. All members of the Committee shall serve until their respective successors are elected and qualified. The Committee, which consisted of nine (9) members as of January 1, 2014, shall be reduced as follows to seven (7) members having staggered terms:

(a) Notwithstanding Section I, Paragraph (H), no vacancies on the Committee shall be filled unless such vacancy would reduce the number of members below seven (7).

(b) At the district election in 2015, the number of members to be elected shall be such as to bring the Committee to a total of eight (8) members. Notwithstanding the preceding sentence, if vacancies reduce the number of members to seven (7) prior to the 2015 election, then the number elected in 2015 shall be such as to bring the Committee to a total of seven (7).

(c) At the district election in 2016, the number of members to be elected shall be such as to bring the Committee to a total of seven (7) members.

(d) Thereafter the seven (7) members of the Committee shall be elected in staggered terms, such that every third year three (3) members shall be elected and in all other years two (2) members shall be elected."

Commentary: To be provided by the Hamilton Wenham Regional School Committee at Town Meeting.

Recommendation of the Board of Selectmen: To be given at Town Meeting
Recommendation of the Finance and Advisory Committee: A recommendation from the Finance and Advisory Committee is not required
Vote Needed: Simple majority

ARTICLE 13: Conversion of Town Clerk to an Appointed Town Office

To see if the Town will vote, pursuant to MGL Chapter 41, Section 1B, to make the office of Town Clerk a position appointed by the Board of Selectmen, provided that approval of this article is accepted by vote of a majority of the voters at the 2015 Annual Town Election on April 9, 2015, on the following ballot question: Shall the town vote to have its elected Town Clerk become an appointed office of the town? Yes___ No ___.

Commentary: Passage of the article would change the Town Clerk from an elected position to one that is appointed by the Board of Selectmen. This would be effective at next year's annual election, as the timing of the former Clerk's resignation was outside of the sixty-day notice required by MGL Chapter 41, Section 7.

Recommendation of the Board of Selectmen: To be given at Town Meeting

Recommendation of the Finance and Advisory Committee: A recommendation from the Finance and Advisory Committee is not required
Vote Needed: Simple majority

ARTICLE 14: Amendment to the Zoning Bylaws – Reduction of minimum parcel size for agricultural exemption

To see if the Town will vote to amend the Town of Wenham Zoning Bylaw to reduce the minimum parcel size for commercial agricultural use from five acres to two acres as required to conform to changes in Massachusetts Zoning Act, MGL Ch. 40A Section 3, by striking the term "Agricultural use, exempt" from Section 2.2 Definitions, and adding two new definitions, the full text as described herein.

Agriculture: Farming in all of its branches and the cultivation and tillage of the soil, dairying, the production, cultivation, growing and harvesting of any agricultural, aquacultural, floricultural or horticultural commodities, the growing and harvesting of forest products upon forest land, the raising of livestock including horses, the keeping of horses as a commercial enterprise, the keeping and raising of poultry, swine, cattle and other domesticated animals used for food purposes, bees, fur-bearing animals, and any forestry or lumbering operations, performed by a farmer, who is hereby defined as one engaged in agriculture as herein defined, or on a farm as an incident to or in conjunction with such farming operations, including preparations for market, delivery to storage or to market or to carriers for transportation to market.

Agricultural use, exempt: *Use of land for the primary purpose of agriculture, on a parcel of five or more acres in area, or two acres or more if the sale of products produced from the agriculture use on the parcel annually generates at least $ 1000 per acre based on gross sales dollars, as set forth in M.G.L. c. 40A, s. 3..*

Commentary: Section 3 of MGL Ch. 40A (the Zoning Act) provides agricultural / farm uses with protections from local zoning. Previously, it established 5 acres as the minimum size for a farm property or operation which could enjoy such protections.
The revised section of the Zoning Act lowers the size of protected farm properties or operations from five acres to two acres, if the property meets a specific threshold of $1,000/acre in revenue from the farm activity.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Planning Board: Favorable action
Recommendation of the Finance and Advisory Committee: A recommendation from the Finance and Advisory Committee is not required
Vote Needed: Simple majority

ARTICLE 15: Amendment to the Zoning Bylaw - Signs

To see if the Town will vote to amend the Town of Wenham Zoning Bylaw by deleting Section 7.0 Signs and replace it with a new Section 7.0 Signs, the full text of which is on file with the Town Clerk.

Commentary: The proposed revisions to Section 7.0 Signs clarify the types of signs allowed by right (without a permit), versus those signs that require a special permit from the Planning Board. They also incorporate the standards applied by the Historic District Commission to all permanent signs in the Historic District.

Recommendation of the Board of Selectmen: To be given at Town Meeting
Recommendation of the Planning Board: Favorable action
Recommendation of the Finance and Advisory Committee: A recommendation from the Finance and Advisory Committee is not required
Vote Needed: Simple majority

ARTICLE 16: Establishment of Wenham Historic District Bylaw

To see if the Town will vote to amend the Town of Wenham General Bylaws by adding Chapter XXIII, so-entitled

Chapter XXIII - WENHAM HISTORIC DISTRICT BYLAW

Section 1. This bylaw shall be known and may be cited as the Wenham Historic District Bylaw and is adopted pursuant to Chapter 40C of the General Laws of the Commonwealth of Massachusetts, as amended.

Section 2. The purpose of this bylaw is to promote the educational, cultural, economic and general welfare of the public through the preservation and protection of the distinctive characteristics of buildings and places significant in the history of the Town of Wenham or their architecture, and through the maintenance and improvement of settings for such buildings and places and the encouragement of design compatible therewith.

Section 3. There is herby established under the provisions of Chapter 40C of the General Laws a historic district to be known as the "Wenham Historic District 1972" attached to and made part of this bylaw.

Section 4. There is hereby established under Chapter 40C of the General Laws, with all the powers and duties of a historic district commission under such statute a Wenham Historical Commission / Historic District Commission, consisting of seven members to be appointed in accordance with the provisions of such statute; provided, however, that in addition to the organizations which section four of such statute designates, the Wenham Village Improvement Society may submit nominees for membership in the Commission. The initial appointments to membership in the Commission shall be as follows: two members appointed for a term of one year; two members appointed for a term of two years; and three members appointed for a term of three years. Successors shall each be appointed for a term of three years. Vacancies shall be filled by appointment for the unexpired term.

Section 5. Notwithstanding anything containing in this bylaw to the contrary, the authority of this commission shall not extend to the review of the following categories of buildings or structures or exterior architectural features in the Wenham Historic District.

a. Terraces, walks, driveways and similar structures or any one or more of the them, provided that any such structure is substantially at grade level.

b. Storm doors and windows, screens, window air conditioners, lighting fixtures, antennas and similar appurtenances, or any one or more of them.

c. The color of paint
d. The color of materials used on roofs

e. The reconstruction of substantially similar in exterior design of a building, structure or exterior architectural feature damaged or destroyed by fire or storm or other disaster, provided such reconstruction is begun within one year thereafter and carried forward with due diligence.

Section 6. ***The commission established hereunder shall have the powers and duties of an historical commission as provided in chapter 40 section eight D of the General Laws of the Commonwealth of Massachusetts and the commission shall be entitled The Wenham Historical Commission / Historic District Commission.***

Section 7. In case any section, paragraph or part of this bylaw be for any reason declared invalid or unconstitutional by any court of competent jurisdiction, every other section, paragraph or part shall continue in full force and effect.

Commentary: Commentary, if any, to be provided by the petitioner at Town Meeting.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: A recommendation from the Finance and Advisory Committee is not required
Vote Needed: Simple majority

ARTICLE 17: Citizen's Petition: Repeal of Chapter 5, Section 4 of Wenham town by-laws

To see if the Town of Wenham will vote to repeal the Chapter 5, Section 4, Wenham town by-law that states, "No persons shall coast upon or across any sidewalk or street in the town, except at such times and in such places as may be from time to time be designated by the Selectmen" due to its vagueness and potential for discriminatory enforcement." This change shall be effective for the Annual Town Meeting April 5, 2014.

Commentary: Commentary, if any, to be provided by the petitioner at Town Meeting
Vote Needed: Simple majority

ARTICLE 18: Citizen's Petition: Town Meeting Budget Appropriation Voting Methodology

That the Town Meeting vote department budgets by Salaries and Expense, and if applicable, Contract Service and Capital at the Annual Town Meeting for the proposed Town Budget, as described in the Town of Wenham Annual Town Meeting Warrant Book, as it did prior to the 2013 Annual Town Meeting, rather than by Department totals, as it did at the 2013 Annual Town Meeting. During the course of the year, any request to spend more than the Annual Town Meeting approved Budget Line Item, for example, Salaries or Expense, would require a new town meeting appropriation of additional funds or a Finance and Advisory Committee approved Reserve Fund Transfer or, subsequent to May 15th of each year, a Selectmen and Finance and Advisory Committee approved Line Item transfer, subject to restrictions mandated by the Commonwealth, which restricts such transfers to the greater of 3% or $5,000 for each line item. The only exception would be legal deficits as allowed by Massachusetts General Law."

Commentary: Commentary, if any, to be provided by the petitioner at Town Meeting.
Vote Needed: Simple majority

ARTICLE 19: Election of Town Officers

Moderator, one year term; Town Clerk, three year term; Selectman, one position, three year term; Assessor, one position, three year term; Planning Board, one position, five year term; Tree Warden, one position, one year term; Board of Health, one position, three year term; Cemetery Commissioner, one position, three year term; one position for two years-to fill an unexpired term; Water Commissioner, one position, three year term; Wenham Housing Authority, one position, five year term; Hamilton Wenham Regional Library Trustee, one Wenham position, three year term, one at large position for one year – to fill an at-large position; Hamilton Wenham School Committee, three positions, three year term, and one position for one year – to fill an unexpired term.

And you are hereby directed to serve this warrant by posting attested copies thereof: one at Town Hall and H-W Library; one at the Senior Center and the Bulletin Board outside the Wenham Post Office fourteen days at least before the time of the meeting aforesaid.

THEREOF FAIL NOT and make return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of holding the meeting aforesaid.

Given under our hands this 10th day of March 2014

Kenneth F. Whittaker

Patrick A. Wilson

Jack Wilhelm

"In pursuance of the above written warrant I have this 18th day of March 2014, posted the attested copies thereof as directed therein."

A TRUE COPY
ATTEST:
Frederick C. Smithsen
Temporary Town Clerk

Constable of the Town of Wenham

DATE:

ANNUAL TOWN MEETING MINUTES
WENHAM, MASSACHUSETTS
Saturday, April 5, 2014
Perkins Auditorium, Bessie Buker School

Prior to the opening of the meeting, Senator Bruce Tarr addressed the body regarding Chapter 90 funding, the assessment for North Shore Regional Vo-Tech School and other financial matters.

Moderator Paul D. Weaver called the meeting to order at 1:16 pm with the checklist showing 150 registered voters. The quorum was established at 138. A final tally showed 211 registered voters present. Betsy Lebel and Susan Herrick checked in voters. Don Luxton, Roseann Brozenski, Judy Bubriski and Catherine Tinsley served as floor tellers.

Non-voters and guests: Susan Ferreira, Jan Dempsey, Sean Timmons, Susan Hall, Lydia Austin, Alex Tsepitis, Don McIntosh, Andrew DeFranka, Nicole Boyd, Lori Lattary.

The Moderator thanked Boy Scout Troop 28 for delivering the warrants, the Wenham Village Improvement Society for providing the luncheon and the family of Hilda Rice Ayer for donating the flowers in her memory.

Moderator Weaver next paid respect to the following Wenham residents who passed away in the past year:

Dr. Bryant Barnard – Cemetery Commission Chair
Harold W. Boothroyd – Wenham Historic District Commission & Surveyor of Lumber and Measurer of Wood & Bark
Phyllis L. Campbell – passed away last week at the age of 101
Donald E. Costin – Former Selectman; Board of Health Member & MBTA Advisory Board
Norman Durkee – Former Wenham Selectman
Reginald Smith – Former Wenham Treasurer

MOTION: Motion was made, seconded and carried by majority vote to recess the Annual Town Meeting to allow the Special Town Meeting to take place.
The Annual Town Meeting was declared recessed at 1:26 pm
Moderator Paul D. Weaver re-opened the Annual Town Meeting at 1:29 pm.

ARTICLE 1: Budget appropriations
To see if the Town will determine what sum of money may be necessary to defray the Town expenses of the twelve month period (Fiscal Year 2015) beginning July 1, 2014 and ending June 30, 2015 and to make appropriations for the same and to determine the source thereof.
Motion by Michael Lucy: ***The Finance and Advisory Committee moves that the Town raise and appropriate, or transfer from available funds, the following sums totaling $15,729,241 for the specific purposes designated, and that the same be expended only for such purposes for the fiscal year ending June 30, 2015; provided in the case of sums designated to fund the Town's share of operating joint (non-school) inter-municipal programs with the Town of Hamilton, that Hamilton votes to approve and fund its share as provided under applicable agreements; all expenditures to be under the direction of the respective officers, boards, and committees of the Town.***
Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Holds were placed on, and explanations given for the following line items: 123, 145, 155, 220, 310, 320, 620, 911.
Hamilton-Wenham Regional School District Superintendent Michael Harvey gave an overview of the school budget.

Article One was seconded and carried by unanimous vote

ARTICLE 2: Use of Free Cash to level the tax rate

To see what sum of money, if any, the Town will vote from FY 2013 Free Cash to be used to level the tax rate for the period July 1, 2014 to June 30, 2015.

Motion: ***The Finance and Advisory Committee moves to transfer the sum of $600,000 from FY 2013 Free Cash to level the tax rate for the period July 1, 2014 to June 30, 2015.***

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Article Two was seconded and carried by unanimous vote

ARTICLE 3: Use of other funds to level the tax rate

To see what sum of money, if any, the Town will vote from available funds to be used to level the tax rate for the period July 1, 2014 to June 30, 2015.

Motion: ***The Finance and Advisory Committee moves that the sum of $250,000 be transferred from the Education Stabilization fund, established at the April 5, 2014 Special Town Meeting to level the tax rate for the period July 1, 2014 to June 30, 2015.***

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Article Three was seconded and carried by unanimous vote (2/3 approval required)

CONSENT ARTICLES – The Moderator termed Articles 4 through 8 as consent articles, meaning that they are procedural articles that are voted annually at Town Meeting. Unless there is a request to separate a particular article or articles, they will be opened for consideration as a block, and decided by Town Meeting in a single vote.

Motion: ***The Finance and Advisory Committee moves that the Town accept Articles 4, 5, 6, 7 and 8 as written.***

Motion to approve Articles Four, Five, Six, Seven and Eight as a block was seconded and carried by unanimous vote

ARTICLE 4: Cemetery and Other Trust Funds

To accept the Cemetery and other Trust Funds received in FY 2013, as printed in Part I of the Town Report, and on file with the Town Clerk.

Motion: ***The Finance and Advisory Committee moves that the Town accept the Cemetery and other Trust Funds received in FY 2013 on file with the Town Clerk.***

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Motion to approve Articles Four, Five, Six, Seven and Eight as a block was seconded and carried by unanimous vote

ARTICLE 5: Cemetery Maintenance Fund Transfer

To see if the Town will vote to authorize the Treasurer to withdraw a sum of money, not to exceed $10,000 from the Cemetery Perpetual Care trust fund, after July 1, 2014 and before June 30, 2015, and transfer and deposit said funds into the General Fund. The purpose of the transfer is to subsidize Highway Department expenditures for the care and operation of the two cemeteries in the Town of Wenham

Motion: ***The Finance and Advisory Committee moves that the Town vote to authorize the Treasurer to withdraw a sum of money, not to exceed $10,000 from the Cemetery Perpetual Care trust fund, after July 1, 2014 and before June 30, 2015, and transfer and deposit said funds into the General Fund. The purpose of***

the transfer is to subsidize Highway Department expenditures for the care and operation of the two cemeteries in the Town of Wenham.
Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Motion to approve Articles Four, Five, Six, Seven and Eight as a block was seconded and carried by unanimous vote

ARTICLE 6: OPEB Fund Appropriation
To see if the Town will vote to raise and appropriate a sum of money for deposit in the Other Post Employment Benefits Liability Trust Fund to reduce the unfunded liability of health care and other post employment benefits to which the Town of Wenham is obligated.
Motion: *The Finance and Advisory Committee moves to raise and appropriate the sum of $20,000 for deposit in the Other Post Employment Benefits Liability Trust Fund to reduce the unfunded liability of health care and other post employment benefits to which the Town of Wenham is obligated.*
Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Motion to approve Articles Four, Five, Six, Seven and Eight as a block was seconded and carried by unanimous vote

ARTICLE 7: Road Work – Chapter 90 Funding
To see if the Town will vote from available funds, under Chapter 246B on the Acts of 2002, the sums for road work and other projects, subject to conditions detailed by the Massachusetts Highway Department, pursuant to Chapter 30, Section 39M; Chapter 149, Section 44J; and Chapter 149, Section 26-27F; said work to conform to the requirements of the Massachusetts Highway Department, and to be fully reimbursed by the Massachusetts Highway Department.
Motion: *The Finance and Advisory Committee moves that the Town vote to transfer from available funds, under Chapter 246B on the Acts of 2002, the sums for road work and other projects, subject to conditions detailed by the Massachusetts Highway Department, pursuant to Chapter 30, Section 39M; Chapter 149, Section 44J; and Chapter 149, Section 26-27F; said work to conform to the requirements of the Massachusetts Highway Department, and to be fully reimbursed by the Massachusetts Highway Department.*
Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Motion to approve Articles Four, Five, Six, Seven and Eight as a block was seconded and carried by unanimous vote

ARTICLE 8: H-W Building Maintenance Revolving Fund
To see if the Town will vote to re-authorize a revolving fund pursuant to M.G.L., Chapter. 44, Section 53 E1/2 for the following department for the specific purposes outlined below for Fiscal year beginning July 1, 2014 and ending June 30, 2015.
A. H-W Building Maintenance
Fees and reimbursements from the Town of Hamilton and the Hamilton Wenham Regional School District for the purpose of paying employees, purchasing supplies, services, equipment, and miscellaneous expenses related to building maintenance; to be expended by the DPW; not to exceed $67,000 during fiscal year 2015
B. H-W Grounds Maintenance
Fees and reimbursements from the Town of Hamilton and the Hamilton Wenham Regional School District for the purpose of paying employees, purchasing supplies, services, equipment, and miscellaneous expenses related to grounds maintenance; to be expended by the DPW; not to exceed $67,000 during fiscal year 2015

Motion: *The Board of Selectmen moves that the Town vote to re-authorize a revolving fund pursuant to M.G.L., Chapter. 44, Section 53 E1/2 for the following department for the specific purposes outlined below for Fiscal year beginning July 1, 2014 and ending June 30, 2015.*

A. H-W Building Maintenance

Fees and reimbursements from the Town of Hamilton and the Hamilton Wenham Regional School District for the purpose of paying employees, purchasing supplies, services, equipment, and miscellaneous expenses related to building maintenance; to be expended by the DPW; not to exceed $67,000 during fiscal year 2015.

B. H-W Grounds Maintenance

Fees and reimbursements from the Town of Hamilton and the Hamilton Wenham Regional School District for the purpose of paying employees, purchasing supplies, services, equipment, and miscellaneous expenses related to grounds maintenance; to be expended by the DPW; not to exceed $67,000 during fiscal year 2015.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Motion to approve Articles Four, Five, Six, Seven and Eight as a block was seconded and carried by unanimous vote

ARTICLE 9: **CPA Appropriations**

To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2015 Community Preservation budget; to appropriate from the Community Preservation Fund a sum of money to meet the necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2015; and to approve the appropriation to expend or set aside the following amounts as recommended by the Community Preservation Committee: A sum of money for the acquisition, creation and preservation of open space; a sum of money for recreational use; a sum of money for the preservation of historic resources; and a sum of money for the creation, preservation and support of community housing.

Motion: *Gregory Heppner, The Community Preservation Committee moves that*

A. The Town vote to approve the following transfers of CPA funds:

1. *The sum of $180,000 from the "Estimated FY 2014 CPA Revenue" transferred as follows: $60,000 to the "Fund Balance Reserved for Historic Resources", $60,000 to the "Fund Balance Reserved for Open Space", and $60,000 to the "Fund Balance Reserved for Community Housing", for the purpose of reserving a minimum of 10% of the total FY 2014 CPA revenue in the aforementioned reserves;*

B. The following sums to be expended from the indicated CPA sources for the following purposes:

1. *The sum of $10,000 for the purposes of preserving Town records that are pre-1962, the funds to be transferred from estimated FY 2014 CPA revenue;*

2. *The sum of $163,740 for the purpose of paying debt service for FY 2015 on the $2,151,421 supplemental borrowing under Massachusetts General Laws, Chapter 44 and 44B for the rehabilitation of the 154 year old Wenham Town Hall Building located at 138 Main Street in accordance with the plans developed and administered by the Wenham Town Hall and Police Station Building Committee, the funds to be transferred from estimated FY 2014 CPA revenue;*

3. *The sum of $750 for the purpose of recreation for construction of the Borders to Boston Rail Trail Kiosk; said funds to be matched by the same amount in the Town's FY 2015 general fund budget, the funds to be transferred from estimated FY 2014 CPA revenue;*

4. *The sum of $8,000 for the purpose of administrative expenses for use by the Community Preservation Committee…the funds to be transferred from estimated FY 2014 CPA revenues.*

Article Nine was seconded and carried by unanimous vote

ARTICLE 10: **CPA Appropriation – Patton Park Pool**

To see if the Town will vote to appropriate from the Community Preservation Fund a sum of money for the purpose of restoration of the Patton Park pool

Recommendation of the Board of Selectmen: No Recommendation

Recommendation of the Finance and Advisory Committee: No Recommendation

Moderator Paul D. Weaver declared that no action would be taken on Article Ten, as the application was withdrawn

ARTICLE 11: **CPA Appropriation – Affordable Housing**

To see if the Town will vote to appropriate from the Community Preservation Fund a sum of money for the purpose of providing partial funding of a senior affordable housing building in the rear of 62 Maple Street.

Recommendation of the Board of Selectmen: No Recommendation

Recommendation of the Finance and Advisory Committee: No Recommendation

Moderator Paul D. Weaver declared that no action would be taken on Article Ten, as the application was withdrawn

ARTICLE 12: **Reduction of Hamilton Wenham Regional School Committee from Nine to Seven Members**

To see if the Town will vote to amend the Agreement between the Towns of Hamilton and Wenham with respect to the establishment of a Regional School District so as to reduce the size of the regional district school committee from nine (9) to seven (7) members, and more specifically to revise Section I, Paragraph (B) thereof to read as follows:

"The powers and duties of the regional school district shall be vested in and exercised by a regional district school committee, hereinafter referred to as the Committee. All members of the Committee shall serve until their respective successors are elected and qualified. The Committee, which consisted of nine (9) members as of January 1, 2014, shall be reduced as follows to seven (7) members having staggered terms:

(a) Notwithstanding Section I, Paragraph (H), no vacancies on the Committee shall be filled unless such vacancy would reduce the number of members below seven (7).

(b) At the district election in 2015, the number of members to be elected shall be such as to bring the Committee to a total of eight (8) members. Notwithstanding the preceding sentence, if vacancies reduce the number of members to seven (7) prior to the 2015 election, then the number elected in 2015 shall be such as to bring the Committee to a total of seven (7).

(c) At the district election in 2016, the number of members to be elected shall be such as to bring the Committee to a total of seven (7) members.

(d) Thereafter the seven (7) members of the Committee shall be elected in staggered terms, such that every third year three (3) members shall be elected and in all other years two (2) members shall be elected."

Anticipated Motion: ***Roger Kuebel of the School Committee moved that the article be accepted as written***

Recommendation of the Board of Selectmen: To be given at Town Meeting

Article Twelve was approved by a majority of 2-1 as declared by the Moderator

ARTICLE 13: Conversion of Town Clerk to an Appointed Town Office

To see if the Town will vote, pursuant to MGL Chapter 41, Section 1B, to make the office of Town Clerk a position appointed by the Board of Selectmen, provided that approval of this article is accepted by vote of a majority of the voters at the 2015 Annual Town Election on April 9, 2015, on the following ballot question: Shall the town vote to have its elected Town Clerk become an appointed office of the town? Yes___ No ___.

Motion: ***Kenneth Whittaker, The Board of Selectmen moves that the Town vote, pursuant to MGL Chapter 41, Section 1B, to make the office of Town Clerk a position appointed by the Board of Selectmen, provided that approval of this article is accepted by vote of a majority of the voters at the 2015 Annual Town Election on April 9, 2015, on the following ballot question: Shall the town vote to have its elected Town Clerk become an appointed office of the town? Yes___ No ___.***

Recommendation of the Board of Selectmen: 2-1 to recommend

Article Thirteen was seconded and defeated by majority vote

ARTICLE 14: Amendment to the Zoning Bylaws – Reduction of minimum parcel size for agricultural exemption

To see if the Town will vote to amend the Town of Wenham Zoning Bylaw to reduce the minimum parcel size for commercial agricultural use from five acres to two acres as required to conform to changes in Massachusetts Zoning Act, MGL Ch. 40A Section 3, by striking the term "Agricultural use, exempt" from Section 2.2 Definitions, and adding two new definitions, the full text as described herein.

Agriculture: *Farming in all of its branches and the cultivation and tillage of the soil, dairying, the production, cultivation, growing and harvesting of any agricultural, aquacultural, floricultural or horticultural commodities, the growing and harvesting of forest products upon forest land, the raising of livestock including horses, the keeping of horses as a commercial enterprise, the keeping and raising of poultry, swine, cattle and other domesticated animals used for food purposes, bees, fur-bearing animals, and any forestry or lumbering operations, performed by a farmer, who is hereby defined as one engaged in agriculture as herein defined, or on a farm as an incident to or in conjunction with such farming operations, including preparations for market, delivery to storage or to market or to carriers for transportation to market.*

Agricultural use, exempt: *Use of land for the primary purpose of agriculture, on a parcel of five or more acres in area, or two acres or more if the sale of products produced from the agriculture use on the parcel annually generates at least $ 1000 per acre based on gross sales dollars, as set forth in M.G.L. c. 40A, s. 3.*

Motion: ***David Geikie, The Planning Board moves that the article be accepted as written.***

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Planning Board: Favorable action

Article Fourteen was seconded and carried by a margin of 4-1 as declared by the Moderator

ARTICLE 15: Amendment to the Zoning Bylaw - Signs

To see if the Town will vote to amend the Town of Wenham Zoning Bylaw by deleting Section 7.0 Signs and replace it with a new Section 7.0 Signs, the full text of which is on file with the Town Clerk.

Motion: ***David Geikie, The Planning Board moves that the article be accepted as written.***

Recommendation of the Board of Selectmen: To be given at Town Meeting

Recommendation of the Planning Board: Favorable action

Article Fifteen was seconded and carried by unanimous vote

ARTICLE 16: Establishment of Wenham Historical Commission

To see if the Town will vote to amend the Town of Wenham General Bylaws by adding Chapter XXIII, so-entitled

Chapter XXIII - WENHAM HISTORICAL COMMISSION

Section 1. This bylaw shall be known and may be cited as the Wenham Historical Commission Bylaw and is adopted pursuant to Chapter 40C of the General Laws of the Commonwealth of Massachusetts, as amended.

Section 2. The purpose of this bylaw is to promote the educational, cultural, economic and general welfare of the public through the preservation and protection of the distinctive characteristics of buildings and places significant in the history of the Town of Wenham or their architecture, and through the maintenance and improvement of settings for such buildings and places and the encouragement of design compatible therewith.

Section 3. There is herby established under the provisions of Chapter 40C of the General Laws a historic district to be known as the "Wenham Historic District 1972" attached to and made part of this bylaw.

Section 4. There is hereby established under Chapter 40C of the General Laws, with all the powers and duties of a historic district commission under such statute a Wenham Historical Commission / Historic District Commission, consisting of seven members to be appointed in accordance with the provisions of such statute; provided, however, that in addition to the organizations which section four of such statute designates, the Wenham Village Improvement Society may submit nominees for membership in the Commission. The initial appointments to membership in the Commission shall be as follows: two members appointed for a term of one year; two members appointed for a term of two years; and three members appointed for a term of three years. Successors shall each be appointed for a term of three years. Vacancies shall be filled by appointment for the unexpired term.

Section 5. Notwithstanding anything containing in this bylaw to the contrary, the authority of this commission shall not extend to the review of the following categories of buildings or structures or exterior architectural features in the Wenham Historic District.

a. Terraces, walks, driveways and similar structures or any one or more of the them, provided that any such structure is substantially at grade level.

b. Storm doors and windows, screens, window air conditioners, lighting fixtures, antennas and similar appurtenances, or any one or more of them.

c. The color of paint
d. the color of materials used on roofs

e. The reconstruction of substantially similar in exterior design of a building, structure or exterior architectural feature damaged or destroyed by fire or storm or other disaster, provided such reconstruction is begun within one year thereafter and carried forward with due diligence.

Section 6. ***The commission established hereunder shall have the powers and duties of an historical commission as provided in chapter 40 section eight D of the General Laws of the Commonwealth of Massachusetts and the commission shall be entitled The Wenham Historical Commission / Historic District Commission.***

Section 7. In case any section, paragraph or part of this bylaw be for any reason declared invalid or unconstitutional by any court of competent jurisdiction, every other section, paragraph or part shall continue in full force and effect.

Motion: James Howard, ***The Historic District Commission moves that the article be accepted as written. Recommendation of the Board of Selectmen: Favorable Action (3-0-0)***

Article Sixteen was seconded and carried by unanimous vote

ARTICLE 17: **Citizen's Petition: Repeal of Chapter 5, Section 4 of Wenham town by-laws**
To see if the Town of Wenham will vote to repeal the Chapter 5, Section 4, Wenham town by-law that states, "No persons shall coast upon or across any sidewalk or street in the town, except at such times and in such places as may be from time to time be designated by the Selectmen" due to its vagueness and potential for discriminatory enforcement." This change shall be effective for the Annual Town Meeting April 5, 2014.
Motion: Thomas Brown, I move that the Town vote to repeal the Chapter 5, Section 4, Wenham town by-law that states, "No persons shall coast upon or across any sidewalk or street in the town, except at such times and in such places as may be from time to time be designated by the Selectmen" due to its vagueness and potential for discriminatory enforcement." This change shall be effective for the Annual Town Meeting April 5, 2014.

Article Seventeen was seconded and carried by a ten to one margin, as declared by the Moderator

ARTICLE 18: **Citizen's Petition: Town Meeting Budget Appropriation Voting Methodology**
That the Town Meeting vote department budgets by Salaries and Expense, and if applicable, Contract Service and Capital at the Annual Town Meeting for the proposed Town Budget, as described in the Town of Wenham Annual Town Meeting Warrant Book, as it did prior to the 2013 Annual Town Meeting, rather than by Department totals, as it did at the 2013 Annual Town Meeting. During the course of the year, any request to spend more than the Annual Town Meeting approved Budget Line Item, for example, Salaries or Expense, would require a new town meeting appropriation of additional funds or a Finance and Advisory Committee approved Reserve Fund Transfer or, subsequent to May 15th of each year, a Selectmen and Finance and Advisory Committee approved Line Item transfer, subject to restrictions mandated by the Commonwealth, which restricts such transfers to the greater of 3% or $5,000 for each line item. The only exception would be legal deficits as allowed by Massachusetts General Law."
Motion: Michele Bailey moved that no action be taken on this Article.

Moderator Weaver declared that no action would be taken on this Article, as the petitioner was satisfied by prior discussion at the meeting.

Motion to recess the Annual Town Meeting until May 6, 2014 was seconded and carried by majority vote.
Moderator Weaver declared the meeting recessed at 4:28 pm

ARTICLE 19: **Election of Town Officers – Thursday April 10, 2014**
Moderator, one year term; Town Clerk, three year term; Selectman, one position, three year term; Assessor, one position, three year term; Planning Board, one position, five year term; Tree Warden, one position, one year term; Board of Health, one position, three year term; Cemetery Commissioner, one position, three year term; one position for two years-to fill an unexpired term; Water Commissioner, one position, three year term; Wenham Housing Authority, one position, five year term; Hamilton Wenham Regional Library Trustee, one Wenham position, three year term, one at large position for one year – to fill an at-large position; Hamilton Wenham School Committee, three positions, three year term, and one position for one year – to fill an unexpired term.
Respectfully submitted,

Wilma M. McDonald, MMC/CMMC
Interim Town Clerk
April 9, 2014

CLOSING OF THE April 5, 2014 ANNUAL TOWN MEETING

At a duly posted Selectmen's Meeting for June 3, 2014, at 7 PM, the Wenham Board of Selectmen asked Moderator Paul D. Weaver to reconvene the April 5, 2014 Annual Town Meeting.

Present: Selectmen Jack Wilhelm, Selectman Kenneth Whittaker, and Select-woman Catherine Harrison
Mark Andrews, Town Administrator
Paul D. Weaver, Moderator
Dianne Bucco, Town Clerk
9 residents

Moderator Paul Weaver called the Annual Town Meeting back in session, and asked for a motion to be made in order to adjourn the Saturday, April 5, 2014 Annual Town Meeting. The motion was made by Jack Wilhelm and it was seconded by Catherine Harrison.

Moderator Paul Weaver indicated the Annual Election had taken place, and the results were known. He also indicated that no other business had come before town meeting.

The April 5, 2014 Annual Town Meeting was declared unanimously dissolved at 7:30 PM, on June 3, 2014.

A true copy attest:

Dianne K Bucco

Dianne K. Bucco
Town Clerk

Bylaw Changes as a result of the Annual Town Meeting April 5, 2014
And Approved by the Attorney General

General Bylaw Repealed Chapter 5, Section 4 which stated;

No persons shall coast upon or across any sidewalk or street in the town, except at such times and in such places as may be from time to time be designated by the Selectmen" due to its vagueness and potential for discriminatory enforcement.
(Accepted at the Annual Town Meeting 4/5/2014 and accepted by the Attorney General on 9/11/2014)
Effective 9/16/2014 when posted

General Bylaw added as Chapter XXIII;

Chapter XXIII - WENHAM HISTORICAL COMMISSION

Section 1. This bylaw shall be known and may be cited as the Wenham Historical Commission Bylaw and is adopted pursuant to Chapter 40C of the General Laws of the Commonwealth of Massachusetts, as amended.

Section 2. The purpose of this bylaw is to promote the educational, cultural, economic and general welfare of the public through the preservation and protection of the distinctive characteristics of buildings and places significant in the history of the Town of Wenham or their architecture, and through the maintenance and improvement of settings for such buildings and places and the encouragement of design compatible therewith.

Section 3. There is hereby established under the provisions of Chapter 40C of the General Laws a historic district to be known as the "Wenham Historic District 1972" attached to and made part of this bylaw.

Section 4. There is hereby established under Chapter 40C of the General Laws, with all the powers and duties of a historic district commission under such statute a Wenham Historical Commission / Historic District Commission, consisting of seven members to be appointed in accordance with the provisions of such statute; provided, however, that in addition to the organizations which section four of such statute designates, the Wenham Village Improvement Society may submit nominees for membership in the Commission. The initial appointments to membership in the Commission shall be as follows: two members appointed for a term of one year; two members appointed for a term of two years; and three members appointed for a term of three years. Successors shall each be appointed for a term of three years. Vacancies shall be filled by appointment for the unexpired term.

Section 5. Notwithstanding anything containing in this bylaw to the contrary, the authority of this commission shall not extend to the review of the following categories of buildings or structures or exterior architectural features in the Wenham Historic District.

a. Terraces, walks, driveways and similar structures or any one or more of them, provided that any such structure is substantially at grade level.
b. Storm doors and windows, screens, window air conditioners, lighting fixtures, antennas and similar appurtenances, or any one or more of them.
c. The color of paint
d. the color of materials used on roofs
e. The reconstruction of substantially similar in exterior design of a building, structure or exterior architectural feature damaged or destroyed by fire or storm or other disaster, provided such reconstruction is begun within one year thereafter and carried forward with due diligence.

Section 6. The commission established hereunder shall have the powers and duties of an historical commission as provided in chapter 40 section eight D of the General Laws of the Commonwealth of Massachusetts and the commission shall be entitled The Wenham Historical Commission / Historic District Commission.

Section 7. In case any section, paragraph or part of this bylaw be for any reason declared invalid or unconstitutional by any court of competent jurisdiction, every other section, paragraph or part shall continue in full force and effect.

(Approved at the Annual Town Meeting 4/5/2014 and accepted by the Attorney General 9/11/2014)

Effective 9/16/2014 when posted

Amendment to the Zoning Bylaws

Reduction of minimum parcel size for agricultural exemption

The Town of Wenham Zoning Bylaw has reduced the minimum parcel size for commercial agricultural use from five acres to two acres as required to conform to changes in Massachusetts Zoning Act, MGL Ch. 40A Section 3, by striking the term "Agricultural use, exempt" from Section 2.2 Definitions, and adding two new definitions, the full text as described herein.

Agriculture: *Farming in all of its branches and the cultivation and tillage of the soil, dairying, the production, cultivation, growing and harvesting of any agricultural, aquacultural, floricultural or horticultural commodities, the growing and harvesting of forest products upon forest land, the raising of livestock including horses, the keeping of horses as a commercial enterprise, the keeping and raising of poultry, swine, cattle and other domesticated animals used for food purposes, bees, fur-bearing animals, and any forestry or lumbering operations, performed by a farmer, who is hereby defined as one engaged in agriculture as herein defined, or on a farm as an incident to or in conjunction with such farming operations, including preparations for market, delivery to storage or to market or to carriers for transportation to market.*

Agricultural use, exempt: *Use of land for the primary purpose of agriculture, on a parcel of five or more acres in area, or two acres or more if the sale of products produced from the agriculture use on the parcel annually generates at least $ 1000 per acre based on gross sales dollars, as set forth in M.G.L. c. 40A, s. 3.*

(Approved by the Annual Town Meeting 4/5/2014 and Accepted by the Attorney General 10/14/2014)

Effective 4/5/2014

Amendment to the Zoning Bylaws

Signs

The Town of Wenham has voted to amend the Town of Wenham Zoning Bylaw by deleting Section 7.0 Signs and replace it with a new Section 7.0 Signs, the full text of which is below and on file with the Town Clerk.

Section 7.0 SIGNS

7.1 RESIDENTIAL DISTRICT

Signs are prohibited in the Residential District, except as described below. All allowable signs are subject to the general standards set forth in Section 7.4. Any sign found to be in violation of this Section are subject to removal by the Town.

7.1.1 Allowable Temporary Signs

1)**Real Estate Signs** On any lot there shall be no more than one temporary sign not exceeding seven(7) square feet in area, pertaining to lease or sale of the lot or building on which such sign is placed. The sign shall be permitted for a period not to exceed seven (7) days after such sale or lease execution.

2)**Contractor Signs** One temporary sign advertising contracted services being provided on site shall be permitted for a period not to exceed seven (7) days after such completion of work.

3)**Event Signs** On any lot there shall be no more than one temporary special event sign not exceeding seven(7) square feet in area. Special event signs shall be erected for no longer than 4 weeks and are to be removed within two business days following the event.

7.1.2 Allowable Permanent Signs

On any lot there shall be no more than one such sign pertaining to the use thereof or having the name and occupation of the occupant or occupants, and no such sign shall exceed two (2) square feet in area. All permanent signs located in the Historic District are subject to Historic District Commission review and approval.

7.1.3 Special Permit

The Planning Board may in each case issue a Special Permit for a specific time period for the erection of larger signs, either temporary or permanent, which they deem not detrimental to the surrounding property nor injurious to the public welfare, provided however that any such permitted sign in the Historic District is also subject to the approval of the Historic District Commission.

7.2 BUSINESS DISTRICT

Signs advertising goods or services offered by an occupant of the premises for sale, hire or use, are permitted provided however that any such sign in the Historic District is subject to the approval of the Historic District Commission and further provided that signs shall not exceed seven (7) square feet for one business, or In the case of a building containing more than one business, the following shall apply:

1)One street side sign not to exceed seven (7) sq. ft. to identify the complex itself.

2)Individual businesses within the complex identified at street side with 12" x 36" signs arranged vertically in a single structure.

3)Each business within the complex may have one 2 sq. ft. sign located at the doorway for business identification.

7.4 GENERAL STANDARDS FOR SIGNS

The following standards apply to all signs:

1)No sign shall be erected so as to obstruct any fire escape, window, door, or other opening or so as to prevent free passage from one part of a roof to any other part thereof.

2)No sign shall be attached in any manner to a fire escape or shall be placed to interfere with an opening which is required for ventilation.

3)No exposed, un-insulated parts of an electrical sign shall be permitted.

4)No sign shall be erected that shall in any way create a traffic hazard nor in any way obscure or confuse traffic control.

5)No sign or sign structure shall interfere in any way with a public way, including sidewalks.

6)Letters, figures, characters, or representations in cutout or irregular form, maintained in conjunction with, attached to or superimposed upon any sign, shall be safely and securely built or attached to the sign structure.

7)Signs shall be designed, constructed, and erected in accordance with the State Building Code.

8)No sign shall be posted on or attached to utility poles, trees nor attached to any parapet.

9)No non-municipal sign shall be located on public property, including sidewalks, roadsides and roadways.

7.5 ILLUMINATED SIGNS

The following additional standards apply to illuminated signs.

1)Illuminated signs are not permitted within residential districts without a Special Permit.

2)No red or green or other colored lights shall be used on any sign if such light would create a driving hazard.

3)No sign may be illuminated more than thirty (30) minutes after closing of any store or business or thirty (30) minutes after working hours in a commercial building, except signs identifying public buildings; provided however, that the Planning Board, in granting a Special Permit, may, for good cause shown, extend the time during which a sign may be illuminated.

7.6 MOVING SIGNS

Swinging signs, flashing signs, revolving signs, and signs consisting of pennants, ribbons, streamers, spinners, strings of light bulbs, revolving beacons, searchlights, animated signs, and signs illuminated to create the illusion of motion are prohibited.

7.7 MAINTENANCE

Every sign shall be maintained by the owner in a clean, sanitary condition and in good repair. In addition, every freestanding pole or ground sign shall be kept free and clear of all obnoxious substances, rubbish, and weeds.

7.8 AMORTIZATION

Nonconforming signs shall be amortized over a ten year period, commencing on the effective date of this By-Law. Any nonconforming sign in existence at the time of the effective date hereof, shall be brought into compliance with Section 7.0 within ten (10) years thereafter.

7.9 SPECIAL PERMIT

Notwithstanding the provisions set forth in this Section, the Planning Board may authorize non-conforming signs or a greater number of signs by the grant of a Special Permit, where such relief is not detrimental to the Neighborhood or the Town.

7.9.1 Exemptions

No permit is required for the following types of signs:

1)Any sign legally erected before the date of the Town Meeting approving this Section shall be exempt from the requirements in this Section, with the exception of those requirements set forth in Section 7.8.

2)Any sign erected or required by the Town or by the Commonwealth of Massachusetts or by the United States, or any subdivision or agency thereof, or for any sign intended solely for the protection of life or property.

7.9.2 Special Permit Process

7.9.2.1 Application

Application for a sign Special Permit shall be made in writing upon forms furnished by the Planning Board. Such application shall contain the location by street number of the proposed sign, the name and address of the owner of the sign, the name and address of the sign contractor or erector, if any, and a scale drawing showing the construction, the method of installation or support, colors, dimensions, and position of the sign, method of illumination and such other relevant information as may be requested.

7.9.2.2 Fee

A sign Special Permit fee shall be paid to the Town for each permit in accordance with the schedule established by the Planning Board.

7.9.2.3 Inspection

The Building Inspector shall inspect any sign subject to a Special Permit within thirty (30) days after it is erected and shall report to the Planning Board that said sign has been erected properly and in accordance with the provisions of this Section and any other applicable law.

7.9.2.4 Constructive Grant

If a sign Special Permit has not been denied within sixty (60) days after application has been made, it shall be deemed to be approved.

7.9.2.5 Lapse

A sign Special Permit shall become null and void if the work for which the permit was issued has not been completed within a period of twelve (12) months from the date of the permit; provided, however, that the Planning Board may, in its discretion, issue extensions covering a period not to exceed an additional one (1) year from the date of issue of the original permit. The applicant shall notify the Building Inspector of completion of work under a permit within ten (10) days of completion.

(Approved by the Annual Town Meeting 4/5/2014 and Accepted by the Attorney General 10/14/2014)
Effective 4/5/2014

Annual Town Election April 10, 2014

2749 registered voters
824 votes cast
30% voter turnout

Town Moderator:	Paul Weaver	620 votes
Town Clerk:	Dianne K. Bucco	359 votes
Selectman:	Catherine Harrison	466 votes
Assessor:	Lisa Craig	20 votes
Planning Board:	Stephen B. Kavanaugh	629 votes
Tree Warden:	Winslow E. Mulry	602 votes
Board of Health:	Alyson Preston	611 votes
Cemetery Commission:	Gary Cheeseman	12 votes
Water Commissioner:	Richard K. Quateman	577 votes
Housing Authority:	Arthur Burt	605 votes

Hamilton Wenham Library Trustee:	Margaret Whittaker (3 year)	612 votes
Hamilton Wenham Library Trustee At Large:	Patricia K. Purdy (1 year)	646 Wenham votes

Hamilton Wenham School Committee (3 year):	William Derry	467 Wenham votes
	Roger Kuebel	547 Wenham votes
	Stacey Metternick	577 Wenham votes
Hamilton Wenham School Committee (2 year):	Lawrence Swartz	589 Wenham votes

COMMONWEALTH OF MASSACHUSETTS

WILLIAM FRANCIS GALVIN
SECRETARY OF THE COMMONWEALTH
State Primary, Tuesday, Sept. 9, 2014

Essex County
SS.

To the Constables of the Town of **WENHAM**

GREETINGS:

In the name of the Commonwealth, you are hereby required to notify and warn the inhabitants of said Town who are qualified to vote in Primaries to vote at: **Precinct One, Town Hall**

on **TUESDAY, THE NINTH DAY OF SEPTEMBER, 2014,** from 7:00 A.M. to 8:00 P.M. for the following purpose:

To cast their votes in the State Primaries for the candidates of political parties for the following offices:

SENATOR IN CONGRESS	FOR THIS COMMONWEALTH
GOVERNOR	FOR THIS COMMONWEALTH
LIEUTENANT GOVERNOR	FOR THIS COMMONWEALTH
ATTORNEY GENERAL	FOR THIS COMMONWEALTH
SECRETARY OF STATE	FOR THIS COMMONWEALTH
TREASURER AND RECEIVER GENERAL	FOR THIS COMMONWEALTH
AUDITOR	FOR THIS COMMONWEALTH
REPRESENTATIVE IN CONGRESS	SIXTH CONGRESSIONAL DISTRICT
COUNCILLOR	FIFTH DISTRICT
SENATOR IN GENERAL COURT	FIRST ESSEX AND MIDDLESEX DISTRICT
REPRESENTATIVE IN GENERAL COURT	FOURTH ESSEX DISTRICT
DISTRICT ATTORNEY	EASTERN DISTRICT
REGISTER OF PROBATE	ESSEX COUNTY

Hereof fail not and make return of this warrant with your doings thereon at the time and place of said voting.

Given under our hands this 28 day of July, 2014.

Jack Wilhelm — Catherine Harrison — Kenneth Whittaker

Selectmen for the TOWN OF WENHAM

And you are hereby directed to serve this warrant by posting attested copies thereof: one at Town Hall and H-W Library; one at the Senior Center and the Bulletin Board outside the Wenham Post Office fourteen days at least before the time of the meeting aforesaid.

In pursuance of the above written warrant I have posted the warrant on the 29 of July, 2014.

Constable — July 29, 2014. (month and day)

State Primary Election September 9, 2014

2733 registered voters

569 votes cast (392 Democrat, 177 Republican)

21% voter turnout

Wenham Results

Democrat Winners

Senator in Congress	Edward J. Markey	272 votes
Governor	Martha Coakley	168 votes
Lieutenant Governor	Stephen J. Kerrigan	126 votes
Attorney General	Maura Healey	255 votes
Secretary of State	William F. Galvin	294 votes
Treasurer	Deborah B. Goldberg	132 votes
Auditor	Suzanne M. Bump	236 votes
Representative in Congress	Seth W. Moulton	222 votes
Councillor	Eileen R. Duff	241 votes
Senator in General Court	---	
Representative in General Court	---	
District Attorney	Jonathan W. Blodgett	269 votes
Register of Probate	Pamela Casey O'Brien	244 votes

Republican Winners

Senator in Congress	Brian J. Herr	132 votes
Governor	Charles D. Baker	156 votes
Lieutenant Governor	Karyn E. Polito	148 votes
Attorney General	John B. Miller	135 votes
Secretary of State	David D'Arcangelo	131 votes
Treasurer	Michael J. Heffernan	137 votes
Auditor	Patricia S. Saint Aubin	129 votes
Representative in Congress	Richard R. Tisei	146 votes
Councillor	Maura L. Ryan-Ciardello	121 votes
Senator in General Court	Bruce E. Tarr	155 votes
Representative in General Court	Bradford R. Hill	157 votes
District Attorney	---	
Register of Probate	Michael E. Morales	124 votes

COMMONWEALTH OF MASSACHUSETTS
WILLIAM FRANCIS GALVIN
SECRETARY OF THE COMMONWEALTH

WARRANT FOR STATE ELECTION, November 4, 2014

Essex County, SS.
To the Constables of the City/Town of **WENHAM**

GREETINGS:
In the name of the Commonwealth, you are hereby required to notify and warn the inhabitants of said city or town who are qualified to vote in the State Election to vote at

WENHAM TOWN HALL

on **TUESDAY, THE FOURTH DAY OF NOVEMBER, 2014,** from 7:00 A.M. to 8:00 P.M. for the following purpose:
To cast their votes in the State Election for the candidates for the following offices and questions:

SENATOR IN CONGRESS . . . . . FOR THIS COMMONWEALTH
GOVERNOR AND LIEUTENANT GOVERNOR . . . . . FOR THIS COMMONWEALTH
ATTORNEY GENERAL . . . . . FOR THIS COMMONWEALTH
SECRETARY OF STATE . . . . . FOR THIS COMMONWEALTH
TREASURER . . . . . FOR THIS COMMONWEALTH
AUDITOR . . . . . FOR THIS COMMONWEALTH
REPRESENTATIVE IN CONGRESS. . . . . SIXTH CONGRESSIONAL DISTRICT
COUNCILLOR . . . . . FIFTH DISTRICT
SENATOR IN GENERAL COURT . . . . . FIRST ESSEX &MIDDLESEX DISTRICT
REPRESENTATIVE IN GENERAL COURT . . . . . FOURTH ESSEX DISTRICT
DISTRICT ATTORNEY. . . . . EASTERN DISTRICT
REGISTER OF PROBATE. . . . . ESSEX COUNTY

QUESTION 1: LAW PROPOSED BY INITIATIVE PETITION

Do you approve of a law summarized below, on which no vote was taken by the Senate or the House of Representatives on or before May 6, 2014?

SUMMARY

This proposed law would eliminate the requirement that the state's gasoline tax, which was 24 cents per gallon as of September 2013, (1) be adjusted every year by the percentage change in the Consumer Price Index over the preceding year, but (2) not be adjusted below 21.5 cents per gallon.

A YES VOTE would eliminate the requirement that the state's gas tax be adjusted annually based on the Consumer Price Index.

A NO VOTE would make no change in the laws regarding the gas tax.

QUESTION 2: LAW PROPOSED BY INITIATIVE PETITION

Do you approve of a law summarized below, on which no vote was taken by the Senate or the House of Representatives on or before May 6, 2014?

SUMMARY

This proposed law would expand the state's beverage container deposit law, also known as the Bottle Bill, to require

deposits on containers for all non-alcoholic non-carbonated drinks in liquid form intended for human consumption, except beverages primarily derived from dairy products, infant formula, and FDA approved medicines. The proposed law would not cover containers made of paper-based biodegradable material and aseptic multi-material packages such as juice boxes or pouches.

The proposed law would require the state Secretary of Energy and Environmental Affairs (EEA) to adjust the container deposit amount every five years to reflect (to the nearest whole cent) changes in the consumer price index, but the value could not be set below five cents.

The proposed law would increase the minimum handling fee that beverage distributors must pay dealers for each properly returned empty beverage container, which was 2¼ cents as of September 2013, to 3½ cents. It would also increase the minimum handling fee that bottlers must pay distributors and dealers for each properly returned empty reusable beverage container, which was 1 cent as of September 2013, to 3½ cents. The Secretary of EEA would review the fee amounts every five years and make appropriate adjustments to reflect changes in the consumer price index as well as changes in the costs incurred by redemption centers. The proposed law defines a redemption center as any business whose primary purpose is the redemption of beverage containers and that is not ancillary to any other business.

The proposed law would direct the Secretary of EEA to issue regulations allowing small dealers to seek exemptions from accepting empty deposit containers. The proposed law would define small dealer as any person or business, including the operator of a vending machine, who sells beverages in beverage containers to consumers, with a contiguous retail space of 3,000 square feet or less, excluding office and stock room space; and fewer than four locations under the same ownership in the Commonwealth. The proposed law would require that the regulations consider at least the health, safety, and convenience of the public, including the distribution of dealers and redemption centers by population or by distance or both.

The proposed law would set up a state Clean Environment Fund to receive certain unclaimed container deposits. The Fund would be used, subject to appropriation by the state Legislature, to support programs such as the proper management of solid waste, water resource protection, parkland, urban forestry, air quality and climate protection.

The proposed law would allow a dealer, distributor, redemption center or bottler to refuse to accept any beverage container that is not marked as being refundable in Massachusetts.

The proposed law would take effect on April 22, 2015.

A YES VOTE would expand the state's beverage container deposit law to require deposits on containers for all non-alcoholic, non-carbonated drinks with certain exceptions, increase the associated handling fees, and make other changes to the law.

A NO VOTE would make no change in the laws regarding beverage container deposits.

QUESTION 3: LAW PROPOSED BY INITIATIVE PETITION

Do you approve of a law summarized below, on which no vote was taken by the Senate or the House of Representatives on or before May 6, 2014?

SUMMARY

This proposed law would (1) prohibit the Massachusetts Gaming Commission from issuing any license for a casino or other gaming establishment with table games and slot machines, or any license for a gaming establishment with slot machines; (2) prohibit any such casino or slots gaming under any such licenses that the Commission might have issued before the proposed law took effect; and (3) prohibit wagering on the simulcasting of live greyhound races.

The proposed law would change the definition of "illegal gaming" under Massachusetts law to include wagering on the simulcasting of live greyhound races, as well as table games and slot machines at Commission-licensed casinos, and slot machines at other Commission-licensed gaming establishments. This would make those types of gaming subject to existing state laws providing criminal penalties for, or otherwise regulating or prohibiting, activities involving illegal gaming.

The proposed law states that if any of its parts were declared invalid, the other parts would stay in effect.

A YES VOTE would prohibit casinos, any gaming establishment with slot machines, and wagering on simulcast greyhound races.

A NO VOTE would make no change in the current laws regarding gaming.

QUESTION 4: LAW PROPOSED BY INITIATIVE PETITION

Do you approve of a law summarized below, on which no vote was taken by the Senate or the House of Representatives on or before May 6, 2014?

SUMMARY

This proposed law would entitle employees in Massachusetts to earn and use sick time according to certain conditions.

Employees who work for employers having eleven or more employees could earn and use up to 40 hours of paid sick time per calendar year, while employees working for smaller employers could earn and use up to 40 hours of unpaid sick time per calendar year.

An employee could use earned sick time if required to miss work in order (1) to care for a physical or mental illness, injury or medical condition affecting the employee or the employee's child, spouse, parent, or parent of a spouse; (2) to attend routine medical appointments of the employee or the employee's child, spouse, parent, or parent of a spouse; or (3) to address the effects of domestic violence on the employee or the employee's dependent child. Employees would earn one hour of sick time for every 30 hours worked, and would begin accruing those hours on the date of hire or on July 1, 2015, whichever is later. Employees could begin to use earned sick time on the 90th day after hire.

The proposed law would cover both private and public employers, except that employees of a particular city or town would be covered only if, as required by the state constitution, the proposed law were made applicable by local or state legislative vote or by appropriation of sufficient funds to pay for the benefit. Earned paid sick time would be compensated at the same hourly rate paid to the employee when the sick time is used.

Employees could carry over up to 40 hours of unused sick time to the next calendar year, but could not use more than 40 hours in a calendar year. Employers would not have to pay employees for unused sick time at the end of their employment. If an employee missed work for a reason eligible for earned sick time, but agreed with the employer to work the same number of hours or shifts in the same or next pay period, the employee would not have to use earned sick time for the missed time, and the employer would not have to pay for that missed time. Employers would be prohibited from requiring such an employee to work additional hours to make up for missed time, or to find a replacement employee.

Employers could require certification of the need for sick time if an employee used sick time for more than 24 consecutively scheduled work hours. Employers could not delay the taking of or payment for earned sick time because they have not received the certification. Employees would have to make a good faith effort to notify the employer in advance if the need for earned sick time is foreseeable.

Employers would be prohibited from interfering with or retaliating based on an employee's exercise of earned sick time rights, and from retaliating based on an employee's support of another employee's exercise of such rights.

The proposed law would not override employers' obligations under any contract or benefit plan with more generous provisions than those in the proposed law. Employers that have their own policies providing as much paid time off, usable for the same purposes and under the same conditions, as the proposed law would not be required to provide additional paid sick time.

The Attorney General would enforce the proposed law, using the same enforcement procedures applicable to other state wage laws, and employees could file suits in court to enforce their earned sick time rights. The Attorney General would have to prepare a multilingual notice regarding the right to earned sick time, and employers would be required to post the

notice in a conspicuous location and to provide a copy to employees. The state Executive Office of Health and Human Services, in consultation with the Attorney General, would develop a multilingual outreach program to inform the public of the availability of earned sick time.

The proposed law would take effect on July 1, 2015, and states that if any of its parts were declared invalid, the other parts would stay in effect.

A YES VOTE would entitle employees in Massachusetts to earn and use sick time according to certain conditions.

A NO VOTE would make no change in the laws regarding earned sick time.

QUESTION 5
THIS QUESTION IS NOT BINDING

Shall the state representative from this district be instructed to vote for legislation that replaces the state's restrictions on marijuana with a law that regulates the cultivation of and commerce in marijuana, by persons over the age of 21, in the same manner as laws that apply to the cultivation and sale of fruits, vegetables and herbs; such a law would (i) require persons covered by the law to take steps to prevent access to growing plants and marijuana by minors under the age of 18, (ii) punish distribution among and to such minors, (iii) retain for minors the civil offense of possessing one ounce or less of marijuana, and (iv) make no change to existing laws regarding driving while under the influence, "drug-free" schools and workplaces, and restrictions on smoking tobacco and marijuana products?

Hereof fail not and make return of this warrant with your doings thereon at the time and place of said voting.

Given under our hands this 9th day of October, 2014.

Jack Wilhelm Catherine Harrison Kenneth Whittaker
Selectmen for the TOWN OF WENHAM

And you are hereby directed to serve this warrant by posting attested copies thereof: one at Town Hall and H-W Library; one at the Senior Center and the Bulletin Board outside the Wenham Post Office fourteen days at least before the time of the meeting aforesaid.

In pursuance of the above written warrant I have posted the warrant on the 15 of October, 2014.

Constable 10/15 (month and day), 2014.

Warrant must be posted by **October 28, 2014,** (at least *seven days prior* to th ate Election).

State Election November 4, 2014

2779 registered voters

1712 votes cast

62% voter turnout

Wenham Results

Senator in Congress	Brian J. Herr	858 votes
Governor/Lieutenant Governor	Baker & Polito	1073 votes
Attorney General	John B. Miller	834 votes
Secretary of State	William F. Galvin	925 votes
Treasurer	Michael J. Heffernan	915 votes
Auditor	Patricia S. Saint Aubin	825 votes
Representative in Congress	Richard R. Tisei	828 votes
Councillor	Maura L. Ryan-Ciardiello	778 votes
Senator in General Court	Bruce Tarr	1444 votes
Representative in General Court	Bradford Hill	1443 votes
District Attorney	Jonathan W. Blodgett	1124 votes
Register of Probate	Michael E. Morales	803 votes

Gas Tax	Yes	905 votes
Bottle Bill	No	1218 votes
Casinos	Yes	838 votes
Sick Time	No	854 votes
Non-Binding Marijuana	Yes	801 votes

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Board of Selectmen
Town of Wenham, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wenham, Massachusetts, as of and for the fiscal year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town of Wenham, Massachusetts' basic financial statements, and have issued our report thereon dated October 15, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Wenham, Massachusetts' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Wenham, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Wenham, Massachusetts' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Wenham, Massachusetts' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The

results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bowen + Sullivan LLC

October 15, 2014

TOWN OF WENHAM, MASSACHUSETTS

REPORT ON EXAMINATION OF
BASIC FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2014

TOWN OF WENHAM, MASSACHUSETTS

REPORT ON EXAMINATION OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

TABLE OF CONTENTS

Independent Auditors' Report 1
Management's Discussion and Analysis 3
Basic Financial Statements 10
Statement of net position 11
Statement of activities 12
Governmental funds – balance sheet 14
Reconciliation of the governmental funds balance sheet total fund balances to the statement of net position 15
Governmental funds – statement of revenues, expenditures and changes in fund balances 16
Reconciliation of the governmental funds statement of revenues, expenditures, and changes in fund balance to the statement of activities 17
Proprietary funds – statement of net position 18
Proprietary funds – statement of revenues, expenditures, and changes in net position 19
Proprietary funds – statement of cash flows 20
Fiduciary funds – statement of fiduciary net position 21
Fiduciary funds – statement of changes in fiduciary net position 22
Notes to basic financial statements 23
Required Supplementary Information 47
Schedule of revenues, expenditures and changes in fund balance – general fund – budget and actual 48
Schedule of revenues, expenditures and changes in fund balance – community preservation fund – budget and actual 50
Retirement System Schedules 51
Retirement system schedule of funding progress 52
Retirement system schedule of employer contributions 53
Other Postemployment Benefits Plan Schedules 54
Other postemployment benefit plan funding progress and employer contributions 55
Other postemployment benefit plan actuarial methods and assumptions 56
Notes to required supplementary information 57

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Independent Auditors' Report

To the Honorable Board of Selectmen
Town of Wenham, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wenham, Massachusetts, as of and for the year ended June 30, 2014, which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as the evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wenham, Massachusetts, as of June 30, 2014, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

In accordance with *Governmental Auditing Standards*, we have also issued our report dated October 15, 2014, on our consideration of the Town of Wenham's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Wenham's internal control over financial reporting.

Powers & Sullivan, LLC

October 15, 2014

Management's Discussion and Analysis

Management's Discussion and Analysis

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. These basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all assets and deferred outflows and liabilities and deferred inflows, with the difference between them reported as *net position.* Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (*governmental activities)* from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities).* The governmental activities include general government, public safety, education, public works, human services, culture and recreation, community preservation, and interest. The Town's business-type activities relate to the water activities.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. The focus of Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

The Town adopts annual appropriated budgets for its general fund and community preservation fund. Budgetary comparison schedules have been provided as required supplementary information after the notes to the financial statements to demonstrate compliance with these budgets.

Proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town maintains one proprietary fund to account for its water activities.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Town does not report any fiduciary funds.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Town's budgetary basis of accounting as well as pension and other postemployment benefits obligations.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Town's governmental assets and deferred outflows exceeded liabilities and deferred inflows by $14.5 million at the close of 2014. Key components of the Town's governmental financial position are listed below.

	Governmental Activities	
	FY14	FY13
Assets:		
Current assets	$ 9,208,141	$ 7,942,702
Noncurrent assets (excluding capital)	61,900	105,325
Capital assets	12,260,572	12,392,532
Total assets	**21,530,613**	**20,440,559**
Liabilities:		
Current liabilities (excluding debt)	360,038	372,831
Noncurrent liabilities (excluding debt)	1,182,975	929,767
Current debt	579,648	593,000
Noncurrent debt	4,929,269	5,458,000
Total liabilities	**7,051,930**	**7,353,598**
Net Assets:		
Net investment in capital assets	6,999,850	6,589,727
Restricted	5,372,981	4,815,151
Unrestricted	2,105,852	1,682,083
Total net assets	$ **14,478,683**	$ **13,086,961**

Net position of $7.0 million (48.3%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that are still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves

cannot be used to liquidate these liabilities.

A restricted portion of the net position totaling $5.4 million (37.1%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* totaling $2.1 million (14.6%) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current year, the Town is able to report positive balances in all three categories of net position.

Governmental Activities

The governmental activities of the Town are detailed below. The governmental activities net position increased by $1.4 million during the current year which is primarily due to the a reduction of the regional school assessment by $577,000; the community preservation fund surplus of $377,000; a public works state capital grant of $348,000; capital assets purchased from current revenues of $270,000; less the increase in the Town's liability for other postemployment benefits of approximately $236,000.

	FY14	FY13
Program revenues:		
Charges for services	$ 1,152,437	$ 1,187,304
Operating grants and contributions	171,024	202,106
Capital grants and contributions	511,848	294,343
General Revenues:		
Real estate and personal property taxes	12,698,559	12,237,193
Motor vehicle excise taxes	635,020	553,816
Community preservation surcharge	291,713	286,289
Nonrestricted grants	383,692	374,070
Unrestricted investment income	16,945	17,500
Miscellaneous revenues	94,646	153,673
Total revenues	**15,955,884**	**15,306,294**
Expenses:		
General Government	1,568,239	1,625,564
Public Safety	2,840,266	2,558,559
Education	6,969,544	7,389,805
Public Works	1,589,192	1,534,485
Human Services	200,103	151,217
Affordable Housing	40,092	5,946
Culture and Recreation	1,091,033	1,081,252
Community Preservation	36,218	23,996
Interest	224,475	256,834
Total expenses	**14,559,162**	**14,627,658**
Change in net assets	**1,396,722**	**678,636**
Net position at the beginning of the year	13,081,961	12,408,325
Net positiion at the end of the year	$ **14,478,683**	$ **13,086,961**

Business-type Activities

The Town's business-type activities reflect the operations of the Town's water enterprise fund. Business-type assets exceeded liabilities by $1.1 million at the close of year 2014. The following table identifies key elements of the net position of the Town's business-type activities.

	FY14	FY13
Assets:		
Current assets	$ 311,855	$ 260,031
Capital assets	1,489,497	1,543,235
Total assets	**1,801,352**	**1,803,266**
Liabilities:		
Current liabilities (excluding debt)	20,412	2,418
Noncurrent liabilities (excluding debt)	8,161	6,704
Current debt	112,000	112,000
Noncurrent debt	510,000	622,000
Total liabilities	**650,573**	**743,122**
Net Assets:		
Net investment in capital assets	882,607	824,345
Unrestricted	268,172	235,799
Total net assets	$ **1,150,779**	$ **1,060,144**

The Town's business type activities net position increased by $91,000 during the current year. The results reflect the Town's intention to recover (100%) of its costs of operations through rates.

	FY14	FY13
Program revenues:		
Charges for services	$ 468,305	$ 439,536
Expenses:		
Water expenses	347,483	379,117
Interest	30,187	34,493
Total expenses	**377,670**	**413,610**
Change in net assets	**90,635**	**25,926**
Net position at the beginning of the year	1,060,144	1,034,218
Net positiion at the end of the year	$ **1,150,779**	$ **1,060,144**

Financial Analysis of the Government's Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of the end of the current year, governmental funds reported combined ending fund balances of $7.5 million, a net increase of $942,000 from the prior year.

The General Fund is the Town's chief operating fund. At the end of the current year, unassigned and total fund balance of the General Fund totaled $2.4 million and $2.5 million, respectively. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance and total fund balance represent 17.2% and 17.5% of total General Fund expenditures, respectively. The General Fund total fund balance increased by $610,000 during year 2014 due to the regional school district assessment being reduced by $577,000 during the fiscal year.

The Town has established a community preservation fund, which is funded by a combination of real estate surcharges to taxpayers and a matching grant from the Commonwealth. At the end of year 2014, the fund had a positive balance of $2.3 million, which is recorded in the Community Preservation major governmental fund. As funds accumulate, the Town expects to appropriate funds in accordance with the legislation and in the best interest of the Town of Wenham. During year 2014, the fund received $582,000, and expended $205,000.

During year 2010 the Town established the Wenham Affordable Housing Trust, which is reported as a major governmental fund. The Wenham Affordable Housing Trust major governmental fund was initially funded with a gift received in year 2008 from a real estate developer for $703,000. That balance, plus accumulated interest and a $208,292 contribution from the CPA Fund was used to establish the Wenham Affordable Housing Trust which will be used to increase the Town's stock of affordable housing units. The funds were used to purchase two properties during year 2010. One of the houses was sold during year 2011 and the other is being held for future resale. The cost to acquire the properties totaled $517,000. The net realizable value of the property held is estimated at $189,900.

Budgetary Highlights

General Fund:

The Town adopted a $14.9 million dollar year 2014 operating budget for the General Fund. The budget was financed through current revenues, $10,000 of transfers in from other funds and the use of $408,000 of prior year reserves. Actual revenues came in approximately $223,000 over budget, while actual expenditures came in approximately $156,000 under budget, resulting in a net budget surplus of $379,000. The Regional School District reduced the Town's assessment during the fiscal year by $577,000 and the Town elected to establish a School Stabilization Fund with this excess.

Community Preservation Fund

The Town's Community Preservation Special Revenue fund adopted a $429,000 revenue budget and appropriated $215,000 for new projects with the surplus reserved for future appropriations. The fund experienced a net increase of $377,000.

Capital Asset and Debt Administration

Outstanding long-term debt, as of June 30, 2014, totaled $6,080,000 which is comprised of $5,458,000 in governmental debt and $622,000 of Water Enterprise Fund long-term debt. During the year, the Town retired $705,000 in long-term debt.

During the year, the Town acquired $472,000 in new capital assets. Significant additions consisted of infrastructure, vehicles, equipment, and library materials.

In October 2013, Standard & Poor's Rating Services has raised its rating on the Town of Wenham series 2010 general obligation bonds from AA+ to AAA with a stable outlook. The rating's report stated some of the factors considered in their assessment included our economy was very strong, unemployment was lower than county and state levels, budgetary flexibility remained strong, budgetary performance over the last three years has been strong, reserves and liquidity are strong, town management conditions are strong with good financial practices, and many other management and financial factors are considered strong.

Please refer to the Notes to the Basic Financial Statements for further discussion of the debt and capital activity.

Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, Wenham Town Hall, 138 Main Street, Wenham, MA 01984.

Basic Financial Statements

STATEMENT OF NET POSITION

JUNE 30, 2014

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
CURRENT:			
Cash and cash equivalents	$ 6,100,243	$ 169,321	$ 6,269,564
Investments	1,315,147	-	1,315,147
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes	136,976	-	136,976
Community preservation fund surtax	2,579	-	2,579
Tax liens	359,862	-	359,862
Motor vehicle excise taxes	50,635	-	50,635
Water fees	-	142,534	142,534
Departmental and other	29,806	-	29,806
Intergovernmental	588,867	-	588,867
Community preservation fund state share	66,846	-	66,846
Assets held for resale	189,900	-	189,900
Tax foreclosures	367,280	-	367,280
NONCURRENT:			
Receivables, net of allowance for uncollectibles:			
Real estate tax deferrals	61,900	-	61,900
Capital assets, nondepreciable	554,556	17,361	571,917
Capital assets, net of accumulated depreciation	11,706,016	1,472,136	13,178,152
TOTAL ASSETS	21,530,613	1,801,352	23,331,965
LIABILITIES			
CURRENT:			
Warrants payable	105,257	17,436	122,693
Accrued payroll	77,263	2,976	80,239
Accrued interest	72,152	-	72,152
Other liabilities	49,384	-	49,384
Capital lease obligations	11,648	-	11,648
Compensated absences	55,982	-	55,982
Bonds payable	568,000	112,000	680,000
NONCURRENT:			
Capital lease obligations	39,269	-	39,269
Compensated absences	66,743	6,000	72,743
Other postemployment benefits	1,116,232	2,161	1,118,393
Bonds payable	4,890,000	510,000	5,400,000
TOTAL LIABILITIES	7,051,930	650,573	7,702,503
NET POSITION			
Net investment in capital assets	6,999,850	882,607	7,882,457
Restricted for:			
Permanent funds:			
Expendable	95,657	-	95,657
Nonexpendable	790,852	-	790,852
Other purposes	4,486,472	-	4,486,472
Unrestricted	2,105,852	268,172	2,374,024
TOTAL NET POSITION	$ 14,478,683	$ 1,150,779	$ 15,629,462

See notes to basic financial statements.

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2014

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue
Primary Government:					
Governmental Activities:					
General government	$ 1,568,239	$ 153,337	$ 62,378	$ -	$ (1,352,524)
Public safety	2,840,266	329,696	30,153	-	(2,480,417)
Education	6,969,544	-	-	-	(6,969,544)
Public works	1,589,192	87,167	-	303,757	(1,198,268)
Human services	200,103	9,956	28,332	-	(161,815)
Affordable housing	40,092	-	3,945	-	(36,147)
Culture and recreation	1,091,033	572,281	46,216	-	(472,536)
Community preservation	36,218	-	-	208,091	171,873
Interest	224,475	-	-	-	(224,475)
Total Governmental Activities	14,559,162	1,152,437	171,024	511,848	**(12,723,853)**
Business-Type Activities:					
Water	377,670	468,305	-	-	**90,635**
Total Primary Government	$ 14,936,832	$ 1,620,742	$ 171,024	$ 511,848	$ **(12,633,218)**

See notes to basic financial statements.

(Continued)

STATEMENT OF ACTIVITIES (Continued)

YEAR ENDED JUNE 30, 2014

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Changes in net position:			
Net (expense) revenue from previous page.....	$ **(12,723,853)**	$ **90,635**	$ **(12,633,218)**
General revenues:			
Real estate and personal property taxes, net of tax refunds payable.....	12,698,559	-	12,698,559
Motor vehicle excise taxes.....	635,020	-	635,020
Community preservation surcharge.....	291,713	-	291,713
Grants and contributions not restricted to specific programs.....	383,692	-	383,692
Unrestricted investment income.....	16,945	-	16,945
Miscellaneous.....	94,646	-	94,646
Total general revenues.....	14,120,575	-	14,120,575
Change in net position.....	1,396,722	90,635	1,487,357
Net Position:			
Beginning of year.....	13,081,961	1,060,144	14,142,105
End of year.....	$ 14,478,683	$ 1,150,779	$ 15,629,462

(Concluded)

GOVERNMENTAL FUNDS
BALANCE SHEET

JUNE 30, 2014

	General	Community Preservation	Wenham Affordable Housing Trust	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 2,544,933	$ 2,317,364	$ 619,911	$ 618,035	$ 6,100,243
Investments	-	-	-	1,315,147	1,315,147
Receivables, net of uncollectibles:					
Real estate and personal property taxes	136,976	-	-	-	136,976
Real estate tax deferrals	61,900	-	-	-	61,900
Community preservation fund surtax	-	2,579	-	-	2,579
Tax liens	359,862	-	-	-	359,862
Motor vehicle excise taxes	50,635	-	-	-	50,635
Departmental and other	10,625	-	-	19,181	29,806
Intergovernmental	143	-	-	588,724	588,867
Community preservation fund state share	-	66,846	-	-	66,846
Assets held for resale	-	-	189,900	-	189,900
Tax foreclosures	367,280	-	-	-	367,280
TOTAL ASSETS	$ 3,532,354	$ 2,386,789	$ 809,811	$ 2,541,087	$ 9,270,041
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES:					
Warrants payable	$ 80,751	$ -	$ -	$ 24,506	$ 105,257
Accrued payroll	69,093	-	-	8,170	77,263
Other liabilities	887	-	-	48,497	49,384
TOTAL LIABILITIES	150,731	-	-	81,173	231,904
DEFERRED INFLOWS OF RESOURCES:					
Unavailable revenue	904,408	69,424	-	588,724	1,562,556
FUND BALANCES:					
Nonspendable	-	-	189,900	790,852	980,752
Restricted	-	2,317,365	619,911	1,080,338	4,017,614
Committed	6,174	-	-	-	6,174
Assigned	39,643	-	-	-	39,643
Unassigned	2,431,398	-	-	-	2,431,398
TOTAL FUND BALANCES	2,477,215	2,317,365	809,811	1,871,190	7,475,581
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 3,532,354	$ 2,386,789	$ 809,811	$ 2,541,087	$ 9,270,041

See notes to basic financial statements.

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION

JUNE 30, 2014

Total governmental fund balances		$ 7,475,581
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds		12,260,572
Accounts receivable are not available to pay for current-period expenditures and, therefore, are unavailable in the funds		1,562,556
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due		(72,152)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds		
Bonds and notes payable	(5,458,000)	
Capital lease obligations	(50,917)	
Other postemployment benefits	(1,116,232)	
Compensated absences	(122,725)	
Net effect of reporting long-term liabilities		(6,747,874)
Net position of governmental activities		$ 14,478,683

See notes to basic financial statements.

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2014

	General	Community Preservation	Wenham Affordable Housing Trust	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:					
Real estate and personal property taxes, net of tax refunds	$ 12,591,349	$ -	$ -	$ -	$ 12,591,349
Motor vehicle excise taxes	623,306	-	-	-	623,306
Community preservation surcharge	-	291,713	-	-	291,713
Intergovernmental	949,424	-	-	112,674	1,062,098
Departmental and other	489,771	-	-	212,159	701,930
Contributions	-	-	-	57,398	57,398
Investment income	5,611	5,137	3,945	6,197	20,890
Community preservation state match	-	285,234	-	-	285,234
Miscellaneous	29,781	-	-	-	29,781
TOTAL REVENUES	14,689,242	582,084	3,945	388,428	15,663,699
EXPENDITURES:					
Current:					
General government	1,004,553	-	-	28,416	1,032,969
Public safety	1,929,978	-	-	195,142	2,125,120
Education	6,956,991	-	-	-	6,956,991
Public works	1,299,528	-	-	45,904	1,345,432
Human services	116,623	-	-	54,960	171,583
Affordable housing	-	-	40,092	-	40,092
Culture and recreation	812,401	-	-	63,080	875,481
Community preservation	-	36,218	-	-	36,218
Pension benefits	466,758	-	-	-	466,758
Property and liability insurance	99,685	-	-	-	99,685
Employee benefits	587,991	-	-	-	587,991
State and county charges	224,324	-	-	-	224,324
Debt service:					
Principal	483,000	110,000	-	-	593,000
Interest	172,974	58,415	-	-	231,389
TOTAL EXPENDITURES	14,154,806	204,633	40,092	387,502	14,787,033
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	534,436	377,451	(36,147)	926	876,666
OTHER FINANCING SOURCES (USES):					
Capital lease financing	65,595	-	-	-	65,595
Transfers in	10,000	-	-	-	10,000
Transfers out	-	-	-	(10,000)	(10,000)
TOTAL OTHER FINANCING SOURCES (USES)	75,595	-	-	(10,000)	65,595
NET CHANGE IN FUND BALANCES	610,031	377,451	(36,147)	(9,074)	942,261
FUND BALANCES AT BEGINNING OF YEAR	1,867,184	1,939,914	845,958	1,880,264	6,533,320
FUND BALANCES AT END OF YEAR	$ 2,477,215	$ 2,317,365	$ 809,811	$ 1,871,190	$ 7,475,581

See notes to basic financial statements.

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2014

Net change in fund balances - total governmental funds		$ 942,261
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	453,717	
Depreciation expense	(585,677)	
Net effect of reporting capital assets		(131,960)
Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in unavailable revenue		292,185
The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.		
Debt service principal payments	593,000	
Net effect of reporting long-term debt		593,000
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Net change in compensated absences accrual	(18,725)	
Net change in capital lease obligation	(50,917)	
Net change in other postemployment benefits	(236,036)	
Net change in accrued interest on long-term debt	6,914	
Net effect of recording long-term liabilities		(298,764)
Change in net position of governmental activities		$ 1,396,722

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF NET POSITION

JUNE 30, 2014

		Water Enterprise Fund
ASSETS		
CURRENT:		
Cash and cash equivalents	$	169,321
Receivables, net of allowance for uncollectibles:		
Water fees		142,534
Total current assets		311,855
NONCURRENT:		
Capital assets, nondepreciable		17,361
Capital assets, net of accumulated depreciation		1,472,136
Total noncurrent assets		1,489,497
TOTAL ASSETS		1,801,352
LIABILITIES		
CURRENT:		
Warrants payable		17,436
Accrued payroll		2,976
Bonds payable		112,000
Total current liabilities		132,412
NONCURRENT:		
Compensated absences		6,000
Other postemployment benefits		2,161
Bonds and notes payable		510,000
Total noncurrent liabilities		518,161
TOTAL LIABILITIES		650,573
NET POSITION		
Net investment in capital assets		882,607
Unrestricted		268,172
TOTAL NET POSITION	$	1,150,779

See notes to basic financial statements.

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2014

	Water Enterprise Fund
OPERATING REVENUES:	
Charges for services	$ 468,305
OPERATING EXPENSES:	
Cost of services and administration	275,855
Depreciation	71,628
TOTAL OPERATING EXPENSES	347,483
OPERATING INCOME (LOSS)	120,822
NONOPERATING REVENUES (EXPENSES):	
Interest expense	(30,187)
CHANGE IN NET POSITION	90,635
NET POSITION AT BEGINNING OF YEAR	1,060,144
NET POSITION AT END OF YEAR	$ 1,150,779

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2014

		Water Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers and users	$	469,333
Payments to vendors		(104,210)
Payments to employees		(152,194)
NET CASH FROM OPERATING ACTIVITIES		212,929
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and construction of capital assets		(17,890)
Principal payments on bonds and notes		(112,000)
Interest expense		(30,187)
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES		(160,077)
NET CHANGE IN CASH AND CASH EQUIVALENTS		52,852
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		116,469
CASH AND CASH EQUIVALENTS AT END OF YEAR	$	169,321
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES:		
Operating income (loss)	$	120,822
Adjustments to reconcile operating income (loss) to net Cash from operating activities:		
Depreciation		71,628
Changes in assets and liabilities:		
Water fee receivable		1,028
Warrants payable		15,018
Other postemployment benefits		457
Total adjustments		92,107
NET CASH FROM OPERATING ACTIVITIES	$	212,929

See notes to basic financial statements.

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2014

	Other Postemployment Benefit Fund
ASSETS	
Cash and cash equivalents..... $	5,007
Held in trust for other postemployment benefits..... $	5,007

See notes to basic financial statements.

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2014

	Other Postemployment Benefit Fund
ADDITIONS:	
Contributions:	
Employer	$ -
Net investment income:	
Interest	7
TOTAL ADDITIONS	7
NET POSITION AT BEGINNING OF YEAR	5,000
NET POSITION AT END OF YEAR	$ 5,007

See notes to basic financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Town of Wenham, Massachusetts (the Town) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described herein.

A. Reporting Entity

The Town is a municipal corporation governed by an elected three member Board of Selectmen and an appointed Town Administrator.

For financial reporting purposes, the Town has included all funds, organizations, agencies, boards, commissions and institutions. The Town has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the basic financial statements to be misleading or incomplete. As required by GAAP, these basic financial statements present the Town (the primary government) and its component units. The Town has no component units that require inclusion in these basic financial statements.

The Town has an agreement with the Town of Hamilton to operate a Joint Public Library under the direction of a Joint Board of Library Trustees. The Town is the administrator for all matters associated with the management of the Joint Public Library. All revenues and expenditures related to the operation of the Joint Public Library are accounted for in the Town's General Fund. Reimbursements from the Town of Hamilton for their apportioned share of expenditures are recorded as intergovernmental revenue. In year 2014 operating expenses were approximately $859,000 of which the Town's share totaled $294,000 and Hamilton's share totaled $565,000. The $565,000 is reported as intergovernmental revenue.

The Town also has an agreement with the Town of Hamilton to operate a council on aging shuttle van for seniors. The Town is the administrator for all matters associated with the operation of the van service. All revenues and expenditures related to the operation of the van service are accounted for in the Town's General Fund. Reimbursements from the Town of Hamilton for their apportioned share of expenditures are recorded as intergovernmental revenue. In year 2014 operating expenses were approximately $57,000 of which the Town's share totaled $56,000 and Hamilton's share totaled $1,000. The $1,000 is reported as intergovernmental revenue.

The Town also has an agreement with the Town of Hamilton to operate a joint recreation. The program is operated by the Town of Hamilton. The Town of Wenham reimburses Hamilton for Wenham's share of the program. Reimbursements to Hamilton for the program totaled $42,000 in year 2014.

The Town is a member of the Hamilton-Wenham Regional School District (the District) which provides educational services to both communities. This joint venture assesses each community its share of operating and debt service costs based on student population and other factors. In year 2014, Wenham's share of the operating expense totaled $6,591,061 and its share of the debt service expense totaled $232,995. There is no equity interest required to be reported in the basic financial statements. Complete audited financial statements can be obtained directly from the District's administrative office located at 5 School Street, Wenham, MA 01984.

In year 2014, the Town entered into a regional communication center with surrounding communities. The Town's 2014 assessment for the regional communication center of $79,000 is budgeted as intergovernmental funds.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

Fund Financial Statements

The GASB requires separate financial statements be provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and displayed in a single column.

Major Fund Criteria

Major funds must be reported if the following criteria are met:

- If the total assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding element for all funds of that category or type (total governmental or total enterprise funds), *and*

- If the total assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Internal service funds and fiduciary funds are reported by fund type.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.

- Grants and contributions that are restricted to meeting the operational requirements of a particular function or segment.

- Grants and contributions that are restricted to meeting the capital requirements of a particular function or segment.

Taxes and other items not identifiable as program revenues are reported as general revenues.

For the most part, the effect of interfund activity has been removed from the government-wide financial statements. However, the effect of interfund services provided and used between functions is not eliminated as the elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

Fund Financial Statements

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Real estate and personal property tax revenues are considered available if they are collected within 60 days after year-end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

The *general fund* is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

The *community preservation fund* is used to account for the proceeds of a surcharge to real estate taxes along with a matching state grant. These funds must be spent in accordance with state law.

The *Wenham Affordable Housing Trust fund* is used to account for funds designated to develop affordable housing within the Town.

The nonmajor governmental funds consist of other special revenue, capital projects and permanent funds that are aggregated and presented in the *nonmajor governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:

The *special revenue fund* is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than permanent funds or capital projects.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets of the governmental funds.

The *permanent fund* is used to account for and report financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

Proprietary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The Town of Wenham reports the following proprietary fund:

The *water enterprise fund* is used to account for the Town's water activities.

Fiduciary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund type is reported:

The *other postemployment benefit trust fund* is used to accumulate resources to provide funding for future other postemployment benefits (OPEB) liabilities.

D. Cash and Investments

Government-Wide and Fund Financial Statements

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition. Investments are carried at fair value.

E. Accounts Receivable

Government-Wide and Fund Financial Statements

The recognition of revenue related to accounts receivable reported in the government-wide financial statements are reported under the accrual basis of accounting. The recognition of revenue related to accounts receivable reported in the governmental funds financial statements are reported under the modified accrual basis of accounting.

Real Estate, Personal Property Taxes and Tax Liens

Real estate and personal property taxes are levied and based on values assessed on January 1st of every year. Assessed values are established by the Board of Assessors for 100% of the estimated fair market value. Taxes are due on August 1st, November 1st, February 1st and May 1st and are subject to penalties and interest if they are not paid by the respective due date. Real estate and personal property taxes levied are recorded as receivables in the year of the levy.

Real estate tax liens are processed after the close of the valuation year on delinquent properties and are recorded as receivables in the year they are processed.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectibles is not reported.

Personal property taxes cannot be secured through the lien process. The allowance of uncollectibles is estimated based on historical trends and specific account analysis.

Motor Vehicle Excise

Motor vehicle excise taxes are assessed annually for each vehicle registered and are recorded as receivables in the year of the levy. The Commonwealth is responsible for reporting the number of vehicles registered and the fair values of those vehicles. The tax calculation is the fair value of the vehicle multiplied by $25 per $1,000 of value.

The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

Water Fees

Water user fees are levied quarterly based on individual meter readings and are subject to penalties and interest if they are not paid by the respective due date. Unbilled user fees are estimated at year-end and are recorded as revenue in the current period. Water liens are processed after year end and included as a lien on the property owner's tax bill.

Since the receivables are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectibles.

Intergovernmental

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, receivables are recorded when the qualifying expenditures are incurred and all other grant requirements are met.

These receivables are considered 100% collectible and therefore do not report an allowance for uncollectibles.

F. Inventories

Government-Wide and Fund Financial Statements

Inventories are recorded as expenditures at the time of purchase. Such inventories are not material in total to the government-wide financial statements.

G. Capital Assets

Government-Wide and Proprietary Fund Financial Statements

Capital assets, which include land, buildings, machinery and equipment, and infrastructure (e.g., roads, water mains, and similar items), are reported in the applicable governmental activity column of the government-wide financial statements. Capital assets are recorded at historical cost, or at estimated historical cost, if actual

historical cost is not available. Donated capital assets are recorded at the estimated fair market value at the date of donation. Capital assets of the governmental activities column in the government-wide financial statements do not include construction period interest.

All purchases and construction costs in excess of $5,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year.

Capital assets (excluding land) are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

Capital Asset Type	Estimated Useful Life (in years)
Buildings	40
Machinery and equipment	5-50
Infrastructure	10-60

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

Governmental Fund Financial Statements

Capital asset costs are recorded as expenditures in the acquiring fund in the year of the purchase.

H. Deferred Outflows/Inflows of Resources

Government-Wide Statement of Financial Position and Governmental Funds Balance Sheet

In addition to assets, these statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The Town did not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town did not have any items that qualify for reporting in this category.

Government Fund Financial Statements

In addition to liabilities, the government funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents assets that have been recorded in the governmental fund financial statements but the revenue is not available and so will not be recognized as an inflow of resources (revenue) until it becomes available. The Town has recorded unavailable revenue as deferred inflows of resources in the governmental funds balance sheet.

I. Interfund Receivables and Payables

During the course of its operations, transactions occur between and within individual funds that may result in amounts owed between funds.

Fund Financial Statements

Transactions of a buyer/seller nature between and within funds are *not* eliminated from the individual fund statements. Receivables and payables resulting from these transactions are classified as "Due from other funds" or "Due to other funds" on the balance sheet.

Government Wide Financial Statements

Transactions of a buyer/seller nature between and within governmental funds are eliminated from the governmental activities in the statement of net position.

J. Interfund Transfers

During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as transfers in and transfers out.

Fund Financial Statements

Transfers between and within funds are *not* eliminated from the individual fund statements and are reported as transfers in and transfers out.

Government-Wide Financial Statements

Transfers between and within governmental funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the Statement of Activities as "Transfers, net".

K. Net Position and Fund Equity

Government-Wide Financial Statements (Net Position)

Net position are reported as restricted when amounts that are not available for appropriation or are legally restricted by outside parties for a specific future use.

Net position has been "restricted for" the following:

"Permanent funds - expendable" represents amounts held in trust for which the expenditures are restricted by various trust agreements.

"Permanent funds - nonexpendable" represents amounts held in trust for which only investment earnings may be expended.

"Other purposes" represents restrictions placed on assets from outside parties.

Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and

unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Financial Statements (Fund Balances)

Governmental fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The governmental fund balance classifications are as follows:

"Nonspendable" fund balance includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

"Restricted" fund balance includes amounts subject to constraints placed on the use of resources that is either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or that are imposed by law through constitutional provisions or enabling legislation.

"Committed" fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action Town Meeting.

"Assigned" fund balance includes amounts that are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed.

"Unassigned" fund balance includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

L. Long-term debt

Government-Wide and Proprietary Fund Financial Statements

Long-term debt is reported as liabilities in the government-wide and proprietary fund statement of net position. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

Governmental Fund Financial Statements

The face amount of governmental funds long-term debt is reported as other financing sources. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as general government expenditures.

M. Investment Income

Excluding the permanent funds, investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).

N. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies.

Government-Wide and Proprietary Fund Financial Statements

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

Governmental Fund Financial Statements

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources, are reported as expenditures and fund liabilities.

O. Use of Estimates

Government-Wide and Fund Financial Statements

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

P. Total Column

Fund Financial Statements

The total column on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

Q. Fund Deficits

The Police Detail nonmajor fund is in a permanent deficit position at June 30, 2014 of under $10,000. The General Fund will transfer resources in fiscal year 2015 to eliminate the deficit.

NOTE 2 – CASH AND INVESTMENTS

Statutes authorize the Town to invest in obligations of the U.S. Treasury, agencies, and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's investment pool (the Pool). In addition, there are various restrictions limiting the amount and length of deposits and investments.

The Town maintains a cash and investment pool that is available for use by all funds, except the Trust Funds. Each fund type's portion of this pool is displayed on the balance sheet as "Cash and Cash Equivalents". The deposits and investments of the Trust Funds are held separately from those of other Town funds.

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Town has not formally adopted a policy for custodial credit risk of deposits. At year-end, the carrying amount of deposits totaled $6,189,851 and the bank balance totaled $6,287,310. Of the bank

balance, $1,288,203 was covered by Federal Depository Insurance, $1,676,117 was covered by Depositors Insurance Fund, $347,199 was covered by the Securities Investor Protector Corporation, and $2,975,791 was uncollateralized.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the government will not be able to recover the value of its investments or collateral security that are in the possession of an outside party.

Of the Town's total investments of $1,399,867, there was custodial credit risk exposure of $1,073,544 which is equal to the investments in government sponsored enterprises of $780,672; and corporate bonds in the amount of $292,872 because the related securities are uninsured, unregistered and held by the counterparty. The Town does not have an investment policy for custodial credit risk.

Investments and Credit Risk

The Town has not adopted a formal policy related to credit risk. As of June 30, 2014, the Town had the following investments:

		Maturity	
Investment Type	**Fair Value**	**1-5 Years**	**Moody's Rating**
Debt Securities:			
U.S. Government Securities:			
U.S. Treasury Note	$ 290,003	$ 290,003	Aaa
Government Sponsored Enterprises:			
Federal Home Loan Mortgage Corporation	60,206	60,206	Aaa
Federal National Mortgage Association	430,463	430,463	Aaa
Corporate Bonds:			
General Electric Capital Corporation	129,184	129,184	A1
ATT Inc. Bond	101,677	101,677	A3
Hewlett Packard CO NT	62,011	62,011	Baa1
Total Debt Securities	1,073,544	$ 1,073,544	
Other Investments:			
Money Market Mutual Funds	84,720		
Mutual Funds	241,603		
Total Investments	$ 1,399,867		

Interest Rate Risk

The government does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Credit Risk

The Town places no limit on the amount the Town may invest in any one issuer.

More than 3 percent of the Town's investments are in the following securities:

Issuer	Percentage of Total Investments
Federal Home Loan Mortgage Corporation	4%
Federal National Mortgage Association	31%

NOTE 3 – RECEIVABLES

At June 30, 2014, receivables for the governmental funds, in the aggregate, including the applicable allowance for uncollectibles, are as follows:

Governmental Funds

	Gross Amount	Allowance for Uncollectibles	Net Amount
Receivables:			
Real estate and personal property taxes	$ 136,976	$ -	$ 136,976
Real estate tax deferrals	61,900	-	61,900
Community preservation fund surtax	2,579	-	2,579
Tax liens	359,862	-	359,862
Motor vehicle excise taxes	72,335	(21,700)	50,635
Departmental and other	29,806	-	29,806
Intergovernmental	588,867	-	588,867
Community preservation fund state share	66,846	-	66,846
Total	$ 1,319,171	$ (21,700)	$ 1,297,471

At June 30, 2014, receivables for the water enterprise consist of the following:

Enterprise Funds	Gross Amount	Allowance for Uncollectibles	Net Amount
Receivables:			
Water fees	$ 142,534	$ -	$ 142,534

Governmental funds report *deferred inflows of resources* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of *deferred inflows of resources* reported in the governmental funds were as follows:

	General Fund	Other Governmental Funds	Total
Receivable type:			
Real estate and personal property taxes	$ 118,223	$ -	$ 118,223
Real estate tax deferrals	61,900	-	61,900
Community preservation fund surtax	-	2,579	2,579
Tax liens	359,862	-	359,862
Motor vehicle excise taxes	50,635	-	50,635
Intergovernmental	-	588,867	588,867
Community preservation fund state share	-	66,846	66,846
Other asset type:			
Tax foreclosures	367,280	-	367,280
Total	$ 957,900	$ 658,292	$ 1,616,192

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014, was as follows:

Governmental Activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 486,680	$ -	$ -	$ 486,680
Construction in progress	4,570	63,306	-	67,876
Total capital assets not being depreciated	491,250	63,306	-	554,556
Capital assets being depreciated:				
Buildings	10,423,394	-	-	10,423,394
Machinery and equipment	4,589,683	322,912	-	4,912,595
Infrastructure	2,815,860	67,499	-	2,883,359
Total capital assets being depreciated	17,828,937	390,411	-	18,219,348
Less accumulated depreciation for:				
Buildings	(2,122,921)	(256,841)	-	(2,379,762)
Machinery and equipment	(3,306,574)	(248,826)	-	(3,555,400)
Infrastructure	(498,160)	(80,010)	-	(578,170)
Total accumulated depreciation	(5,927,655)	(585,677)	-	(6,513,332)
Total capital assets being depreciated, net	11,901,282	(195,266)	-	11,706,016
Total governmental activities capital assets, net	$ 12,392,532	$ (131,960)	$ -	$ 12,260,572

Business-Type Activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 17,361	$ -	$ -	$ 17,361
Capital assets being depreciated:				
Machinery and equipment	815,825	12,235	-	828,060
Infrastructure	1,295,375	5,655	-	1,301,030
Total capital assets being depreciated	2,111,200	17,890	-	2,129,090
Less accumulated depreciation for:				
Machinery and equipment	(276,085)	(32,902)	-	(308,987)
Infrastructure	(309,241)	(38,726)	-	(347,967)
Total accumulated depreciation	(585,326)	(71,628)	-	(656,954)
Total capital assets being depreciated, net	1,525,874	(53,738)	-	1,472,136
Total business-type activities capital assets, net	$ 1,543,235	$ (53,738)	$ -	$ 1,489,497

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:		
General government	$	194,232
Public safety		116,045
Public works		151,753
Culture and recreation		123,647
Total depreciation expense - governmental activities	$	585,677
Business-Type Activities:		
Water	$	71,628

NOTE 5 – INTERFUND TRANSFERS

In 2014, the Town transferred $576,694 from the General Fund to the Town's newly created education stabilization fund which was equal to regional school's reduction of the fiscal year 2014 assessment. This transfer is reported on the General Fund's budgetary basis schedule of revenues and expenditures reported as required supplementary information after the notes. In accordance with GASB Statement No. 54, the activity of the General Fund and the Education Stabilization Fund are combined and the transfer between these funds is eliminated for fund based financial statements. A $10,000 transfer from nonmajor funds to the General Fund was voted to support the General Fund operations.

NOTE 6 – CAPITAL LEASES

The Town has entered into several lease agreements to finance the acquisition of vehicles. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. The following identifies the assets acquired through capital lease agreements:

		Governmental Activities
Asset:		
Machinery and equipment	$	65,595
Less: accumulated depreciation		(6,560)
Total	$	59,036

The future minimum lease obligations and the net present value of these minimum lease payments at June 30, 2014, are as follows:

Years Ending June 30		Governmental Activities
2015	$	14,678
2016		14,678
2017		14,677
2018		14,677
Total minimum lease payments		58,710
Less: amounts representing interest		(7,793)
Present value of minimum lease payments	$	50,917

NOTE 7 – SHORT-TERM FINANCING

The Town is authorized to borrow on a temporary basis to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue or tax anticipation notes (RANS or TANS).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS).

Short-term loans are general obligations of the Town and carry maturity dates that are limited by statute. Interest expenditures for short-term borrowings are accounted for in the General Fund.

There was no short-term debt issued during year 2014 or outstanding at June 30, 2014.

NOTE 8 – LONG-TERM DEBT

State law permits the Town, under the provisions of Chapter 44, Section 10, to authorize indebtedness up to a limit of 5% of its equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit". In addition, however, a Town may authorize debt in excess of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit".

Details related to the Town's outstanding indebtedness at June 30, 2014, and the debt service requirements follow.

Bonds and Notes Payable Schedule

Project	Interest Rate (%)	Outstanding at June 30, 2013	Issued	Redeemed	Outstanding at June 30, 2014
Fire Truck.....	4.00 - 6.50	$ 15,000	$ -	$ 15,000	$ -
Library.....	4.00 - 5.00	445,000	-	75,000	370,000
Lease Buyback.....	4.00 - 5.00	110,000	-	20,000	90,000
Town Hall/Police Station.....	4.00 - 5.00	80,000	-	15,000	65,000
Town Hall/Police Station.....	3.88 - 4.50	4,320,000	-	330,000	3,990,000
Fire Truck.....	4.25 - 4.50	180,000	-	45,000	135,000
Drainage/Road Repair.....	2.00 - 3.25	576,000	-	39,000	537,000
Energy Service Company...	2.00 - 2.25	240,000	-	24,000	216,000
DPW Equipment.....	2.70	85,000	-	30,000	55,000
Total Governmental Debt....		6,051,000	-	593,000	5,458,000
Water Tower.....	4.00 - 5.00	550,000	-	75,000	475,000
Water Tower.....	2.00 - 2.25	184,000	-	37,000	147,000
Total Enterprise Debt.....		734,000	-	112,000	622,000
Total Debt		$ 6,785,000	$ -	$ 705,000	$ 6,080,000

Debt service requirements for principal and interest for Governmental Bonds payable in future years are as follows:

Fiscal Year	Principal	Interest	Total
2015	$ 568,000	$ 203,329	$ 771,329
2016	558,000	181,620	739,620
2017	523,000	160,054	683,054
2018	449,000	140,385	589,385
2019	480,000	122,278	602,278
2020	480,000	104,263	584,263
2021	400,000	85,886	485,886
2022	400,000	71,112	471,112
2023	400,000	56,077	456,077
2024	300,000	42,452	342,452
2025	300,000	30,377	330,377
2026	300,000	18,226	318,226
2027	300,000	6,075	306,075
Total	$ 5,458,000	$ 1,222,134	$ 6,680,134

Bonds and Notes Payable Schedule – Enterprise Fund

Debt service requirements for principal and interest for enterprise fund bonds and notes payable in future years are as follows:

Fiscal Year	Principal	Interest	Total
2015	$ 112,000	$ 26,075	$ 138,075
2016	117,000	21,772	138,772
2017	117,000	17,146	134,146
2018	116,000	12,405	128,405
2019	80,000	8,000	88,000
2020	80,000	4,000	84,000
Total	$ 622,000	$ 89,398	$ 711,398

The Town is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. At June 30, 2014, the Town had $129,811 of Water Tower projects, $260,955 of Energy Improvements and $23,000 for a Trackless Machine in authorized and unissued debt.

General Long-Term Liabilities

The Town records its liability for long-term bonds and notes in the Government-wide financial statements. Other general long-term obligations recognized by the Town are its obligations for compensated absence benefits (sick and vacation pay) and other postemployment benefits.

During the year ended June 30, 2014, the following changes occurred in long-term liabilities:

	Balance June 30, 2013	Bonds and Notes Issued	Bonds and Notes Redeemed	Other Net Increase (Decrease)	Balance June 30, 2014	Current Portion
Governmental Activities:						
Long-Term Bonds and Notes	$ 6,051,000	$ -	$ (593,000)	$ -	$ 5,458,000	$ 568,000
Compensated Absences	104,000	-	-	18,725	122,725	55,982
Capital leases	-	-	-	50,917	50,917	11,648
Other Postemployment Benefits	880,196	-	-	236,036	1,116,232	-
Total	$ 7,035,196	$ -	$ (593,000)	$ 305,678	$ 6,747,874	$ 635,630
Business-Type Activities:						
Long-Term Bonds and Notes	$ 734,000	$ -	$ (112,000)	$ -	$ 622,000	$ -
Compensated Absences	5,000	-	-	1,000	6,000	-
Other Postemployment Benefits	1,704	-	-	457	2,161	-
Total	$ 740,704	$ -	$ (112,000)	$ 1,457	$ 630,161	$ -

NOTE 9 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS

In year 2011, the Town implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The intention of the GASB is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the Town's financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

Massachusetts General Law Ch.40 §5B allows for the establishment of stabilization funds for one or more different purposes. The creation of a fund requires a two-thirds vote of the legislative body and must clearly define the purpose of the fund. Any change to the purpose of the fund along with any additions to or appropriations from the fund requires a two-thirds vote of the legislative body.

In accordance with Statement No. 54, the Town's $508,000 stabilization fund has been reported in the general fund as unassigned. In 2014, the Town created a new education stabilization fund with a transfer from the general fund. At year end, the education stabilization fund had a balance of $577,000.

GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The Town has reported principal portions of endowment funds as nonspendable.

In addition to the nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self-imposed constraints of the government from its highest level of decision making authority.
- Assigned: fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balance of the general fund that is not constrained for any particular purpose.

The Town has classified its fund balances with the following hierarchy:

	General	Community Preservation	Wenham Affordable Housing Trust	Nonmajor Governmental Funds	Total Governmental Funds
FUND BALANCES					
Nonspendable:					
Permanent Fund Principal	$ -	$ -	$ -	$ 790,852	$ 790,852
Assets Held for Resale	-	-	189,900	-	189,900
Restricted for:					
Community Preservation	-	2,317,365	-	-	2,317,365
Town Hall and Police Station Project	-	-	-	24,230	24,230
Emergency Culvert Repair Project	-	-	-	180,533	180,533
Affordable Housing	-	-	619,911	-	619,911
Federal and State Grants	-	-	-	105,949	105,949
Receipts Reserved for Appropriation	-	-	-	39,369	39,369
Gifts and Revolving Funds	-	-	-	591,168	591,168
Road Construction	-	-	-	40,707	40,707
Highway Capital Projects	-	-	-	2,725	2,725
Expendable Trust Funds	-	-	-	95,657	95,657
Committed to:					
Public safety	2,719	-	-	-	2,719
Public works	3,455	-	-	-	3,455
Assigned to:					
General Government	27,384	-	-	-	27,384
Public Safety	144	-	-	-	144
Public Works	236	-	-	-	236
Culture and Recreation	5,280	-	-	-	5,280
Reserved for Subsequent Year Expenditures	6,599	-	-	-	6,599
Unassigned	2,431,398	-	-	-	2,431,398
TOTAL FUND BALANCES	$ 2,477,215	$ 2,317,365	$ 809,811	$ 1,871,190	$ 7,475,581

NOTE 10 – PENSION PLAN

Plan Description - The Town contributes to the Essex Regional Retirement System (System), a cost-sharing multiple-employer defined benefit pension plan administered by the Essex Regional Retirement Board. Substantially all employees are members of the System.

The System provides retirement, disability and death benefits to plan members and beneficiaries. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth during those years are borne by the Commonwealth. Cost-of-living adjustments granted after 1997 must be approved by the Board and are borne by the System. The System issues a publicly available financial report in accordance with guidelines established by the Commonwealth of Massachusetts Public Employee Retirement Administration Commission. That report may be obtained by contacting the System located at 491 Maple Street, Danvers, Massachusetts, 01923.

Funding Policy - Plan members are required to contribute to the System at rates ranging from 5% to 11% of annual covered compensation. The Town is required to pay into the System its share of the system-wide actuarial determined contribution which is apportioned among the employers based on active current payroll. The contributions of plan members and the Town are governed by Chapter 32 of the MGL. The Town's contributions to the System for the years ended June 30, 2014, 2013 and 2012 totaled $464,470, $426,684, and $396,782, respectively, which equaled its required contribution for each year.

NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description – The Town of Wenham administers a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides healthcare, dental, and life insurance for eligible retirees and their spouses through the Town's group health insurance plan, which covers both active and retired members. Chapter 32B of the MGL assigns authority to establish and amend benefit provisions of the plan. Benefit provisions are negotiated between the Town and the unions representing Town employees and are renegotiated each bargaining period. The Retiree Health Plan does not issue a publicly available financial report.

Funding Policy – Contribution requirements are also negotiated between the Town and union representatives. The required contribution is based on a pay-as-you-go financing requirement. The Town contributes 75 percent of the cost of current-year premiums for eligible retired plan members and their spouses. Plan members receiving benefits contribute the remaining 25 percent of their premium costs.

The Commonwealth of Massachusetts passed special legislation that has allowed the Town to establish the postemployment benefit trust fund and to enable the Town to raise taxes necessary to begin pre-funding its OPEB liabilities. During the year 2013, the Town voted to approve its OPEB trust fund, and has pre-funded OPEB liabilities in the amount of $5,000.

Annual OPEB Cost and Net OPEB Obligation – The Town's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The components of the Town's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Town's net OPEB obligation are summarized in the following table:

Annual required contribution	$	393,555
Amortization of Actuarial (Gains) / Losses		22,820
Adjustments to annual required contribution		(49,039)
Interest on net OPEB obligation		35,276
Annual OPEB cost (expense)		402,612
Expected Benefit Payment		(166,119)
Increase/(Decrease) in OPEB Obligation		236,493
Net OPEB Obligation - beginning of year		881,900
Net OPEB Obligation - end of year	$	1,118,393

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for year 2014 and the previous two years was as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2014	$ 402,612	41%	$ 1,118,393
6/30/2013	393,176	41%	881,900
6/30/2012	368,275	45%	650,337

Funded Status and Funding Progress – The funded status of the plan as of the most recent actuarial valuation dates is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Projected Unit Credit (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
7/1/2012	$ -	$ 4,006,943	$ 4,006,943	0%	$ 3,385,097	118.4%
7/1/2009	-	4,053,759	4,053,759	0%	3,153,907	128.5%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are

compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions – Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2012, actuarial valuation, actuarial liabilities were determined using the projected unit credit cost method. The actuarial assumptions included a 4.0% investment return assumption, which is based on the expected yield on the assets of the Town, calculated based on the funded level of the plan at the valuation date, and an annual medical/drug cost trend rate of 3% initially, graded to 5% over 3 years and included a 2.5% inflation assumption. The UAAL is being amortized over a 30 year period, with a flat dollar amortization. The remaining amortization period at June 30, 2014 is 28 years.

NOTE 12 – RISK FINANCING

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. The Town participates in premium-based health care plans for its employees and retirees. The Town participates in a premium-based workers' compensation insurance plan for its employees.

The amount of settlements has not exceeded the coverage in any of the last three years.

NOTE 13 – CONTINGENCIES

The Town participates in a number of federal award programs. These programs are subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

Various legal actions and claims are pending against the Town. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, at June 30, 2014, cannot be ascertained, management believes any resulting liability should not materially affect the financial position of the Town at June 30, 2014.

NOTE 14 – COMMITMENTS

During year 2010 the Town established the Wenham Affordable Housing Trust Fund (the Trust). The Trust was initially funded with a $703,000 gift received in year 2008 from a real estate developer and a $208,292 contribution from the CPA Fund. The Trust will be used for the preservation and creation of affordable housing in the Town and will be governed by a Board of Trustees. During year 2010, the Trust was used to purchase two properties to be resold as affordable housing units. During year 2011 one of the properties was sold and the remaining property is still being held for resale. The property is reported at its estimated net realizable value as assets held for resale as of June 30, 2014 in the Wenham Affordable Housing Trust major governmental fund.

NOTE 15 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During 2014, the following GASB pronouncements were implemented:

- GASB Statement #65, *Items Previously Reported as Assets and Liabilities*. Financial statement changes include the presentation of deferred outflows and inflows in the Statement of Net Position and Balance Sheet. Notes to the basic financial statements were changed to provide additional disclosure on deferred outflows of resources and deferred inflows of resources.

- GASB Statement #70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. The implementation of this pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in future years:

- The GASB issued Statement #67, *Financial Reporting for Pension Plans,* which is required to be implemented in 2015.

- The GASB issued Statement #68, *Accounting and Financial Reporting for Pensions*, which is required to be implemented in 2015.

- The GASB issued Statement #69, *Government Combinations and Disposals of Government Operations*, which is required to be implemented in 2015.

- The GASB issued Statement #71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which is required to be implemented simultaneously with GASB Statement #68 in 2015.

Management is currently assessing the impact the implementation of these pronouncements will have on the basic financial statements.

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Required Supplementary Information

GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES

BUDGETARY BASIS - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2014

	Budgeted Amounts			
	Amounts Carried Forward From Prior Year	Initial Budget	Original Budget	Final Budget
REVENUES:				
Real estate and personal property taxes, net of tax refunds	$ -	$ 12,575,821	$ 12,575,821	$ 12,575,821
Motor vehicle and other excise taxes	-	525,000	525,000	525,000
Intergovernmental	-	1,005,945	1,005,945	1,005,945
Departmental and other	-	335,000	335,000	335,000
Investment income	-	1,700	1,700	1,700
Miscellaneous	-	-	-	-
TOTAL REVENUES	-	14,443,466	14,443,466	14,443,466
EXPENDITURES:				
Current:				
General government	2,104	1,186,312	1,188,416	1,090,964
Public safety	3,520	1,872,546	1,876,066	1,914,513
Education	-	7,539,570	7,539,570	6,962,876
Public works	7,290	1,228,248	1,235,538	1,277,580
Human services	87	132,399	132,486	127,486
Culture and recreation	115	794,802	794,917	826,807
Pension benefits	-	470,270	470,270	470,270
Property and liability insurance	-	113,900	113,900	113,900
Employee benefits	-	629,775	629,775	619,731
State and county charges	-	224,787	224,787	224,787
Debt service:				
Principal	-	483,000	483,000	483,000
Interest	-	172,857	172,857	172,974
TOTAL EXPENDITURES	13,116	14,848,466	14,861,582	14,284,888
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(13,116)	(405,000)	(418,116)	158,578
OTHER FINANCING SOURCES (USES):				
Transfers in	-	10,000	10,000	10,000
Transfers out	-	-	-	(576,694)
Prior year carryforward appropriations	13,116	-	13,116	13,116
Free cash	-	395,000	395,000	395,000
TOTAL OTHER FINANCING SOURCES (USES)	13,116	405,000	418,116	(158,578)
NET CHANGE IN FUND BALANCE	-	-	-	-
BUDGETARY FUND BALANCE, Beginning of year	-	-	1,298,971	1,298,971
BUDGETARY FUND BALANCE, End of year	$ -	$ -	$ 1,298,971	$ 1,298,971

See notes to required supplementary information.

	Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance To Final Budget
$	12,527,089	$ -	$ (48,732)
	623,306	-	98,306
	994,012	-	(11,933)
	489,771	-	154,771
	2,068	-	368
	29,781	-	29,781
	14,666,027	-	222,561
	1,004,553	27,384	59,027
	1,864,383	2,863	47,267
	6,956,991	-	5,885
	1,299,528	3,691	(25,639)
	116,623	-	10,863
	812,401	5,280	9,126
	466,758	-	3,512
	99,685	-	14,215
	587,991	-	31,740
	224,324	-	463
	483,000	-	-
	172,974	-	-
	14,089,211	39,218	156,459
	576,816	(39,218)	379,020
	10,000	-	-
	(576,694)	-	-
	-	-	(13,116)
	-	-	(395,000)
	(566,694)	-	(408,116)
	10,122	(39,218)	(29,096)
	1,298,971	-	-
$	1,309,093	$ (39,218)	$ (29,096)

COMMUNITY PRESERVATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2014

	Original and Final Budget	Actual Budgetary Amounts	Variance To Final Budget
REVENUES:			
Community preservation surcharge	$ 283,650	$ 291,713	$ 8,063
Community preservation state match	140,000	285,234	145,234
Investment income	5,120	5,137	17
TOTAL REVENUES	428,770	582,084	153,314
EXPENDITURES:			
Current:			
Community preservation expenditures	81,550	36,218	45,332
Debt service:			
Principal	110,000	110,000	-
Interest	58,415	58,415	-
TOTAL EXPENDITURES	249,965	204,633	45,332
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	178,805	377,451	198,646
BUDGETARY FUND BALANCE, Beginning of year	1,939,914	1,939,914	-
BUDGETARY FUND BALANCE, End of year	$ 2,118,719	$ 2,317,365	$ 198,646

See notes to required supplementary information.

Retirement System Schedules of Funding Progress and Employer Contributions

The Retirement System Schedule of Funding Progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

The Retirement System Schedule of Employer Contributions presents multi-year trend information for required and actual contributions relating to the cost-sharing plan as a whole, of which the Town is one participating employer, as well as the Town's proportionate share of the plan's annual contribution.

ESSEX REGIONAL RETIREMENT SYSTEM
SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Entry Age (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
01/01/13	$ 314,565,925	$ 619,339,080	$ 304,773,155	50.8%	$ 119,292,287	255.5%
01/01/11	278,332,006	536,115,536	257,783,530	51.9%	114,006,815	226.1%
01/01/08	301,420,965	445,171,554	143,750,589	67.7%	111,726,856	128.7%
01/01/06	261,327,047	375,593,562	114,266,515	69.6%	98,641,094	115.8%
01/01/04	229,852,971	333,396,222	103,543,251	68.9%	93,404,002	110.9%
01/01/02	218,346,198	287,390,715	69,044,517	76.0%	85,005,338	81.2%
01/01/00	190,363,700	253,847,100	63,483,400	75.0%	69,525,900	91.3%
01/01/99	180,034,700	268,386,000	88,351,300	67.1%	89,645,300	98.6%
01/01/98	151,293,900	245,965,100	94,671,200	61.5%	85,785,000	110.4%
01/01/96	106,176,700	200,397,500	94,220,800	53.0%	72,953,200	129.2%
01/01/94	80,878,500	178,256,800	97,378,300	45.4%	62,076,500	156.9%
01/01/92	61,357,800	143,785,900	82,428,100	42.7%	52,995,500	155.5%

The Town's share of the UAAL, as of January 1, 2013, is approximately 2%.

See notes to required supplementary information.

ESSEX REGIONAL RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended June 30	System Wide: Annual Required Contributions	System Wide: (A) Actual Contributions	System Wide: Percentage Contributed	Town of Wenham: (B) Actual Contributions	Town of Wenham: (B/A) Town's Percentage of System Wide Actual Contributions
2014	$ 24,592,599	$ 24,592,599	100%	$ 464,470	1.89%
2013	22,770,925	22,770,925	100%	426,684	1.87%
2013	21,084,190	21,084,190	100%	396,782	1.88%
2011	19,484,573	19,484,573	100%	394,492	2.02%
2010	17,648,430	17,648,430	100%	374,147	2.12%
2009	16,652,520	16,652,520	100%	338,730	2.03%
2008	15,601,671	15,601,671	100%	327,060	2.10%
2007	15,788,864	15,788,864	100%	308,782	1.96%
2006	16,622,274	16,622,274	100%	295,843	1.78%
2005	13,080,011	13,080,011	100%	276,119	2.11%

The Town's Actual Contributions equaled 100% of its Required Contributions for each year presented.

See notes to required supplementary information.

Other Postemployment Benefits Plan Schedules

The Schedule of Funding progress compares, over time, the actuarial accrued liability for benefits with the actuarial value of accumulated plan assets.

The Schedule of Employer Contributions presents multi-year trend information for required and actual contributions relating to the plan.

The Schedule of Actuarial Methods and Assumptions presents factors that significantly affect the identification of trends in the amounts reported.

OTHER POSTEMPLOYMENT BENEFIT PLAN
SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Projected Unit Credit (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
7/1/2012	$ -	$ 4,006,943	$ 4,006,943	0%	$ 3,385,097	118.4%
7/1/2009	-	4,053,759	4,053,759	0%	3,153,907	128.5%

Schedule of Employer Contributions

Year Ended	Annual Required Contribution	Actual Contributions Made	Percentage Contributed
6/30/2014	$ 393,555	$ 166,119	42%
6/30/2013	393,382	161,613	41%
6/30/2012	376,232	164,212	44%

See notes to required supplementary information.

OTHER POSTEMPLOYMENT BENEFIT PLAN
ACTUARIAL METHODS AND ASSUMPTIONS

Actuarial Methods:

Valuation date	July 1, 2012
Actuarial cost method	Projected Unit Credit
Amortization method	Amortized as a level dollar amount
Remaining amortization period	30 years as of July 1, 2012
Asset valuation method	Market value

Actuarial Assumptions:

Investment rate of return	4.0%, per year
Medical/drug cost trend rate	3.0% graded to 5.0% over 3 years

Plan Membership:

Current retirees, beneficiaries, and dependents	23
Current active members	35
Total	58

See notes to required supplementary information.

NOTE A – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Municipal Law requires the Town to adopt a balanced budget that is approved by the Finance Committee (Committee). The Committee presents an annual budget to the Open Town Meeting, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. Town Meeting, which has full authority to amend and/or reject the budget or any individual line item, adopts the expenditure budget by majority vote. Increases or decreases subsequent to the approval of the annual budget require a vote at a Special Town Meeting.

The majority of the Town's appropriations are non-continuing which lapse at the end of each year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior year be carried forward and made available for spending in the current year. These carry forwards are included as part of the subsequent year's original budget.

Generally, expenditures may not exceed the legal level of spending authorized for an appropriation account. However, the Town is statutorily required to pay debt service, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized by majority vote at Town Meeting.

The Town adopts an annual budget for the General Fund in conformity with the guidelines described above. The original year 2014 budget for the General Fund includes current year appropriations and other amounts to be raised of $14,848,000 and continuing appropriations from prior year of $13,100.

The Town adopts an annual budget for the Community Preservation Fund in conformity with the guidelines described above. The original and final year 2014 budget includes current and prior year appropriations of $250,000 and budgeted revenues of $429,000.

The Town Accountant has the responsibility to ensure that budgetary control is maintained on an individual line item appropriation account basis. Budgetary control is exercised through the Town's accounting system.

B. Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth of Massachusetts (Commonwealth)) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary basis to GAAP basis results for the General Fund for the year ended June 30, 2014, is presented below:

	General Fund	Community Preservation Fund
Net change in fund balance - budgetary basis	$ 10,122	$ 377,451
Perspective difference:		
Activity of the stabilization fund recorded in the general fund for GAAP	580,237	-
Basis of accounting differences:		
Recognition of revenue based on available criteria	(44,588)	-
Net change in recording 60-day receipts accrual	64,260	-
Net change in fund balances - GAAP basis	$ 610,031	$ 377,451

NOTE B – PENSION PLAN

The Town contributes to the Essex Regional Retirement System ("Retirement System"), a cost-sharing, multiple-employer defined benefit pension plan ("Plan") administered by the Essex Regional Retirement Board. The Retirement System provides retirement, disability, and death benefits to members and beneficiaries. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the Plan. Plan members are required to contribute to the Retirement System at rates ranging from 5% to 11% of annual covered compensation. The Town is required to pay into the Retirement System its share of the system-wide actuarially determined contribution which is apportioned among the employers based on active covered payroll.

The schedule of funding progress, presented as required supplementary information, following the notes to the basic financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Additionally, the schedule of employer contributions, presented as required supplementary information, following the notes to the basic financial statements, presents multiyear trend information for required and actual contributions relating to the cost-sharing plan as a whole, of which the Town is one participating employer, as well as the Town's proportionate share of the plan's annual contributions. This information is designed to be helpful for understanding the scale of the information presented relative to the Town.

The following actuarial methods and assumptions were used in the Retirement System's most recent actuarial valuation:

Actuarial Methods and Assumptions:

Valuation Date	January 1, 2011
Actuarial Cost Method	Entry Age Normal Cost Method
Amortization Method	A combination of level dollar and 4.5% increases for ERI liability along with increasing amortization for the remaining unfunded liability. Increase in total appropriation not to exceed 8%.
Remaining Amortization Period	24 years remaining as of July 1, 2011
Asset Valuation Method	Sum of actuarial value at beginning of the year and increase in cost value during the year excluding realized appreciation or losses plus 20% of market value at the end of year in excess of the preliminary value, adjusted to be within 20% of their market value.

Actuarial Assumptions:

Investment rate of return	8.25%
Projected salary increases	5.00%
Cost of living adjustments	3.00% for the first $12,000 of retirement income

Plan Membership:

Retired participants and beneficiaries receiving benefits	1,624
Terminated participants entitled to a return of their employee contributions	844
Terminated participants with a vested right to a deferred or immediate benefit	70
Active participants	3,013
Total	5,551

NOTE C – OTHER POSTEMPLOYMENT BENEFITS PLAN

The Town administers a single-employer defined benefit healthcare plan ("The Retiree Health Plan"). The plan provides lifetime healthcare, dental, and life insurance for eligible retirees and their spouses through the Town's group health insurance plan, which covers both active and retired members.

The Town currently finances its other postemployment benefits (OPEB) on a pay-as-you-go basis. As a result, the funded ratio (actuarial value of assets expressed as a percentage of the actuarial accrued liability) is 0%. In accordance with Governmental Accounting Standards, the Town has recorded its OPEB cost equal to the actuarial determined annual required contribution (ARC) which includes the normal cost of providing benefits for the year and a component for the amortization of the total unfunded actuarial accrued liability of the plan.

The Schedule of Funding Progress presents multi-year trend information which compares, over time, the actuarial accrued liability for benefits with the actuarial value of accumulated plan assets.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that

are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The Schedule of Employer Contributions presents multi-year trend information for required and actual contributions relating to the plan.

The Schedule of Actuarial Methods and Assumptions presents factors that significantly affect the identification of trends in the amounts reported.

TOWN OF WENHAM AFFORDABLE HOUSING TRUST FUND

The Town of Wenham Affordable Housing Trust was established in 2009 for the purposes of preserving and creating affordable housing in the Town of Wenham for the benefit of low and moderate income households. The Trust was granted a number of powers related to its mission of creating affordable housing units within the Town, including the ability to buy and sell real estate, make appropriate investments to maximize the return on funds held for the purpose of creating affordable housing, to accept donations and real or personal property for these purposes, and to make other financial commitments including the hiring of necessary real estate, legal, and financial professionals, all with the approval of the Board of Selectmen. Among its other powers and responsibilities, the Trust is directed to monitor and supervise the placement of qualifying individuals into created affordable housing units and monitor the Town's compliance with the state's goals for provision affordable housing, applicable to all Massachusetts cities and towns.

The Trust continues to work on a focused effort to expand the opportunities for the creation of affordable housing units in Wenham. The goal of this effort is to increase the inventory of attractive and affordable housing in the Town to 10% or more of total housing stock, the affordable housing goal established by state law. To meet this requirement the Town currently needs approximately 22 units as of the 2010 census. By reaching the 10% goal, the Town will be able to avoid imposition of so-called G.L. c. 40B housing projects which can override local zoning laws and regulations which could convert some of our significant open space gateway properties into development sites that could result in substantial financial burdens on municipal services. Once the 10% affordable housing goal is reached, further development of housing in the Town will be subject only to existing local rules, regulations and policies, independent of whether affordable housing is proposed.

There are currently seven Trustees that have been appointed by the Board of Selectmen to carry out the purpose of the Trust. Joshua Anderson currently serves a chair and Jamie White is currently vice chair. Jack Wilhelm is the designated Board of Selectmen Trustee. Additional Trustees include John Mulvihill, Jennifer Forsey, Michelle Bailey and Marty Cooke.

The Trust currently has sufficient financial resources to continue its work, drawing upon funds previously established for this purpose with no financial contribution from Town of Wenham operating revenues. The major source of funding for the Trust comes from the transfer of funds that were originally set aside by a developer for the creation of affordable housing. Other sources of funding include transfer of dedicated housing development related funds previously held in WISSH, the transfer of the so-called Brady Fund, monies from the Community Preservation Fund dedicated for affordable housing, and affordable housing related funds from the North Shore Home Consortium. Current funds available to the Trust total approximately $990,000. The Trust currently maintains a housing inventory with a total estimated value of approximately $200,000, which has been leased to a qualified household and recorded as a qualified "Local Action Unit".

In 2011, the Trust, shifted its focus from independently creating affordable units, one unit at a time, to providing gap financing to facilitate the development of affordable housing projects in town that are appropriately located and scaled, and that will bring us to our ten-percent goal and relative autonomy from the provisions of Chapter 40B.

The Trust is constantly on the lookout for suitable opportunities for the creation of affordable housing and seeks the assistance of every town resident to provide information on any potential opportunities where the Trust could facilitate the creation of appropriate affordable housing in Wenham.

Joshua Anderson, Chair

Memorial Day Parade 2014

Board of Assessors

For fiscal 2015, the total assessed value for real and personal property increased by $144,886.737.00 or 20.0% over last year from $673,014,292.00 to $729,164,911.00. The reason for the increase was the dramatic increase in single family property sales and sales prices.

The fiscal year 2015 growth value was $5,657,335.00 having a corresponding tax dollar growth of $106,810.00. This is a decrease of $24,369.65 tax dollars as compared to fiscal year 2014 tax dollar growth of $131,179.65.

The fiscal year 2015 tax rate decreased $2.63 to $16.25, or -16.18%, compared to $18.88 per thousand of assessed valuation for 2014. The median assessed valuation (midpoint of all single family home assessed values) for a single family home in Wenham is $515,600.00 as compared to the fiscal year 2014 median assessed value of $445,300.00. The average assessed value for a single family home in Wenham is $607,000.00; an increase of $102,600.00 from the $504,400.00 average assessed value for fiscal year 2014.

During Fiscal 2014, the Board of Assessors received 31 real estate and personal property abatement applications as compared to 29 applications for the previous year. Of the 29 applications receive, 13 were approved.

We also approved the following real estate tax exemptions as outlined on the following chart.

Statute	Number	Amount
Chapter 59, CL 22, 22A, & 22E - Veterans	13	$7,950.00
Chapter 59, CL 37A – Blind	2	$1,000.00
Chapter 59, CL 41A – Tax Deferral		
Chapter 59, CL 41C – Senior 65 & over	8	$8,000.00
Community Preservation Exemptions	49	$6,954.26

Three seniors each had their taxes reduced by $750 as a result of their participation in the Senior Citizens Property Tax Work-off Abatement Program.

We want to thank the Wenham taxpayers, Board of Selectmen, and other Town Boards and Committees for their support over the past year.

Thomas Tanous Richard Fleming Lisa Craig

The Wenham Bicycle and Pedestrian Safety Committee

As many of you have already noticed, Cedar Street now has a lovely, new sidewalk. Our committee is thrilled to announce the completion of the top priority sidewalks from the 1999 Wenham Bicycle and Pedestrian Master Plan – Grapevine Road, Maple Street, Cherry Street, Topsfield Road, Pleasant Street, Larch Row, Walnut Road and Cedar Street. $25,000 was initially appropriated from the town in 2000. Our committee raised around $300,000. The last of the funding will go to finishing the sidewalk on Grapevine Road in front of the soccer fields. Bill Tyack and our committee plan to meet with Brad Hill in 2015 in order to search for possible grants for the repair of Main Street. Finally, the DPW may install a new culvert and sidewalk on Essex Street during the summer of 2015 pending the release of transportation bond money.

Respectfully submitted,

Fanny de Lacvivier, Chair
Bill Charman, Finance Head
Bill Tyack, DPW Head
Win Dodge
Harriet Davis
Patty Cavanaugh

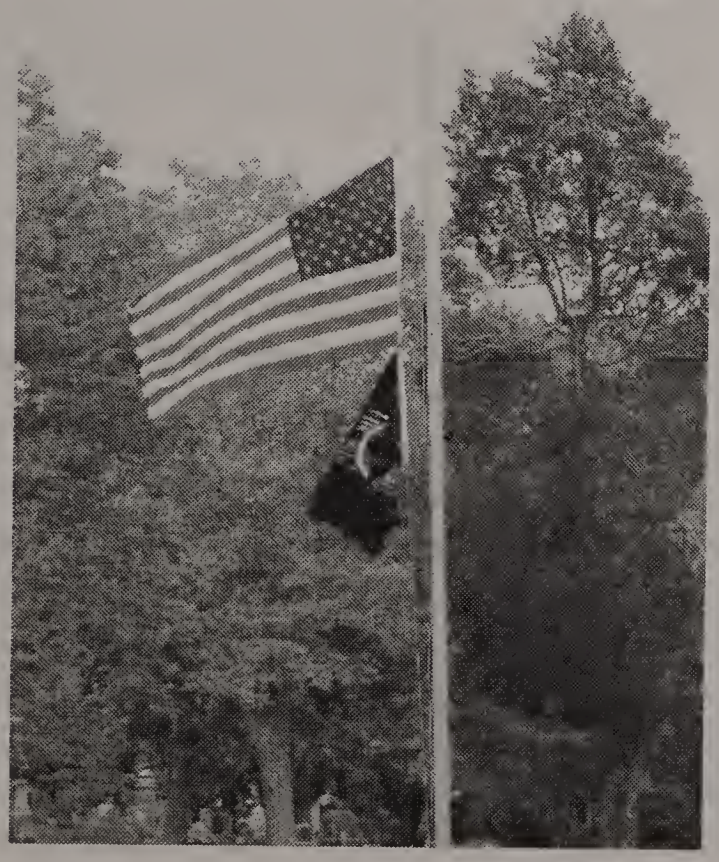
Cedar Street Sidewalk

Report of the Wenham Cemetery Commission

The year started with the welcoming of newly elected member Gary Cheeseman to the board. No one ran for the third position. We set out to prioritize goals for the year. The first priority was reestablishing electricity to the maintenance building on Main Street. This was accomplished in the spring with the help of Town Electrician Bob Brown and the Wenham DPW. We next looked at trees that were failing in the Main Street Cemetery and contacted companies for bids. At that time we discussed including trees at the Fairfield Cemetery. On inspection it became evident that more than tree work was needed. Other areas of need include new chains for the posts that enclose the stones as well as additional posts for stones lying outside of the enclosed area. At this point we agreed that it would be wise to have the area surveyed before starting any major projects to make sure we were not encroaching on private property. This work should be completed in the spring. We are also looking into replacing the water lines at the Main Street Cemetery. Our main priority at the Iron Rail Cemetery is locating the main water line running through the rear of the property and to finish pinning graves in this area and the eastern side. We would like to thank Bill Tyack, and the whole DPW for the great job they do maintaining our cemeteries. We would also like to thank Debi Morong and Mary Morrow for their assistance at Town Hall.

Richard Caves, Chairman

Gary Cheeseman



2014 Report of the Wenham Community Preservation Committee

In 2005, Wenham voters adopted the Community Preservation Act (CPA). This provides the town with a smart growth tool allowing us as a community to identify and preserve vital historic and open space components of our town and to develop opportunities for growth that maintain the town's heritage and character with the added benefit of some matching state funds.

Specifically, CPA funds can be used to help create affordable housing projects that will meet the state's 10% target. Once that mandate is achieved, all future development will be governed by our own zoning regulations and no longer by state law 40B. CPA also allows us to develop efficient strategies to preserve and protect our remaining open space from over development, to provide and upgrade recreational facilities, and to restore our historic buildings and properties.

Wenham's CPC welcomes and will give full consideration to all open space, historic, recreational, and housing applications that meet the criteria of the Act.

At the April 2014 Town Meeting, the following appropriations were approved:

Town Hall debt ($163,740), Town records preservation ($10,000), Rail Trail Kiosk $750.

This year, Wenham recognized $479,244 total-- $295,150 raised by the CPA 3% tax surcharge and an additional $184,094 from the state for a 62% match.

Currently there is in excess of $2,400,000 in available funds. Out of this, $132,731 is reserved for Historic Preservation, $467,292 for Open Space/Recreation, and $156,000 for Community Housing, i.e. "Affordable". This leaves almost $1,600,000 available to add to any of the above.

Members as of 1 July 2014 are:

Kennon Anderson (at large member) Arthur Burt (Wenham Housing Authority)

Denis Curran (H-W Recreation Dept) Barbara Locke (Historic District Commission)

Leo Maestranzi (Conservation Commission) Virginia Rogers (Planning Board)

Thomas Starr (at large member) Patrick Waddell (at large member)

Harriet Davis (at large member) Chairman

Conservation Commission

Over 40 percent of the land area in the Town of Wenham meets the scientific or legal definition of wetland. Since the early 1970s, with the passage of the federal Clean Water Act, the ecological and economic importance of wetlands has been recognized. Wetlands filter impurities from storm and wastewater, thus protecting our drinking water sources. They absorb large quantities of water, thus providing protection and a buffer against flooding. They minimize the effects of erosion, by slowing the flow of storm water runoff. Wetlands support a wide variety of fish and wildlife species, including rare and endangered species. In Wenham, wetlands provide habitat for three state listed species, including the blue spotted salamander, wood turtle and eastern box turtle.

The Conservation Commission's role is to preserve and protect the integrity of wetland systems in the Town of Wenham. The Commission derives its authority from the Massachusetts Wetlands Protection Act and the Wenham Water Resources Protection Bylaw (first adopted in 1988, amended in 2008). Any activity within 100 feet of a wetland resource requires review by the Conservation Commission and many may require a permit. Based on the local bylaw, no construction activity may occur closer than 50 feet from a wetland resource and no disturbance of any kind can occur within 30 feet of a wetland. There are limited exemptions to both of these provisions for fences, utility lines, driveways and septic systems (only if no other viable alternatives exist). Under the bylaw, vernal pools are recognized as a resource of special concern and receive extra protection, with activities within 200 feet of vernal pools requiring Commission review.

In 2014, the Commission reviewed multiple projects and issued permits for 4 projects. These projects include a septic system replacement, construction of a kid's sports court, a town culvert replacement and the construction of a new building at Gordon College. An Order of Resources Area Delineation was issued for a large property on a large parcel on Maple Street. The Commission issued 4 Certificates of Compliance. The coordinator for the Conservation Commission and Commission members made numerous site visits during 2014 in support of our work.

Commission members continued to participate in the Open Space Committee and the Community Preservation Committee. The Commission has continued its role as overseer of several properties, including the Reynolds Farm parcel. In 2014, the Commission extended a lease to The Food Project as a new tenant for the Reynolds Farm.

The coordinator continued to be an excellent liaison between the Commission and other Town departments, which allows for efficient communication and review of Town projects.

Information on approximate wetland locations in the Town of Wenham is available through the Conservation Commission office at Wenham Town Hall. Moreover, the Conservation Commission coordinator is available to help residents make preliminary determinations on wetland locations and boundaries. Actual delineation of wetland

boundaries for permitting purposes, however, must be performed by licensed wetland professionals. The Conservation Commission urges Wenham residents with any questions pertaining to wetlands to contact the coordinator at Wenham Town Hall or via email at ecademartori@wenhamma.gov.

The Commission encourages all residents to protect Wenham's natural resources by adhering to the state and local wetland laws and by conserving water, recycling and composting organic wastes. The Commission also urges residents to limit their use of fertilizer, weed control chemicals and pesticides and reminds residents that the use of these substances is strictly regulated near wetlands. For information or guidance on any of these items, please contact the coordinator at Wenham Town Hall or via the email address listed above.

Respectfully submitted

Robert Burnett Jerome Hunsaker Michael Dube Stuart Gray

Leo Maestranzi Malcolm Reid Michael Novak (Assoc)

Philip Colarusso (Chairman)

Sun Set over Wenham Lake

Council on Aging

Our Council on Aging was marked by continued stabilization of our services. Our van service continues to operate effectively with a town owned vehicle. We have in house support for our transportation program, activity coordination, planning and Outreach efforts which makes effective use of our facility and network of support services through SeniorCare Inc, our Aging Services Access Point / Area Aging Services (ASAP/AAA). The Wenham COA / Senior Center (SC) which we prefer to think of as an "Adult Resource and Activity Center" has hours from 8:00 am – 4:00 pm, Monday through Friday.

We continue to work hard to offer support and referral services to the adults in our community who need help. During the course of the first half of FY15 we have begun to see a noticeable increase in participation for all the programs we offer which could be attributed to the stabilization of our COA/SC staff. Most of our monthly expenses are associated with printing and mailing the monthly newsletter, our activities programs, the museum tours, outdoor adventures, daytime events and meals. Our other expenses associated with operating our COA/SC include: heating, electricity, water, vehicle fuel, maintenance and repair, phones, computer services (incl. Wi-Fi), cable television, food and food supplies for our weekly/monthly programs and finally dues/memberships to organizations like the Mass Council on Aging and Alzheimer's Associations.

The need for our services for seniors in our community during fiscal year 2016 will continue to grow over the coming years and Wenham has a unique opportunity to build a network of support that really benefits this population. We have witnessed increased participation in healthy activities including: yoga/stretch, strength and balance classes, art classes, bridge, book club, Knitter's United, Etc., and collaboration with the H-W Community House, Recreation Center, Museum and Library. Healthy growth requires that we all work together in support of those retired and living at home. Building for the future requires an investment by the town that is representative of the growing needs of our senior community.

The staff associated with the Wenham Council on Aging is critical to bridging our community services with the broader services of SeniorCare, Inc. in Gloucester. We are committed to educating the community on all of the social services available to those who qualify, and for those who can afford to pay alike. At the same time, we will continue to provide information and referral services to anyone over age 60 living at home.

Many thanks for your support,

James Reynolds, Director of the Council on Aging and Outreach Coordinator

Finance Department

2014 has been a successful and productive year for Wenham's Finance Department. The commencement of the year was led by Justin Cole and David Genereux from BMAG Consulting who served as Town Accountant and Finance Director respectively. In July, the office structure evolved due to the transition from an outside consulting service to an in-house Finance Director & Town Accountant. I am pleased to say that the transition was effective, seamless and smooth thanks to the strong support from BMAG, the Town Administrator, the Board of Selectmen, the Finance Committee and of course the staff.

During 2014, the Treasurer /Collector's office was successful in collecting **$184,000** in back real estate taxes. The department also implemented the use of City Hall Systems which is an enhanced online bill payment system to facilitate the payment of real estate and personal property taxes, motor vehicle excise and water utility bills. The new system allows the Treasurer/Collector's office to accept credit card payments in town hall, a convenience not previously available.

Additionally, the finance department has produced in conjunction with town department heads, a 5-year capital plan and a preliminary FY 2016 working budget. The department is also in the process of refunding its current eligible debt to a lower interest rate with an estimated cost savings to the town of **$235,000**. As of 7/1/14, Free Cash was certified at **$586,863**. Finally, with the hard work and collaboration from the Assessors and the Town Clerk, the Finance Department received certification from the Department of Revenue for the town's FY '15 tax rate of **$16.25.**

These many accomplishments would not have been possible without the dedication and support of the department staff members.

Current staff members:
Angel A. Wills, CGA - Finance Director & Town Accountant
Caroline T. Johnson, Treasurer/Collector
Leslie A. Davidson, Assistant Treasurer Collector
Carolyn S. Cary, Finance Intern

Sincerely,

Angel A. Wills, CGA
Finance Director & Town Accountant

Town of Wenham

Combined Balance Sheet 07/01/2013 - 6/30/2014

	General Fund	Special Revenue Funds	Capital Project Funds	Trust Fund	Agency Fund	General Long Term Debt	General Fixed Assets	Total
ASSETS								
Cash/Investments	1,512,912.46	3,187,647.95	263,304.98	2,596,537.37	29,316.32			7,589,719.08
Property Taxes	198,874.89							198,874.89
Provision for Abate & Exempt	(93,651.73)							(93,651.73)
Tax Liens	359,861.69							359,861.69
Tax Foreclosures	367,279.50							367,279.50
Excises	72,335.87							72,335.87
Intergovernmental	-							-
Receivables - Other	10,768.19	21,692.72						32,460.91
CPA- Receivables		2,578.68						2,578.68
Water Receivables		34,633.98						34,633.98
Amount to be Provided for Long						6,080,000.00		6,080,000.00
TOTAL ASSETS	**2,428,380.87**	**3,246,553.33**	**263,304.98**	**2,596,537.37**	**29,316.32**	**6,080,000.00**	-	**14,644,092.87**
Liabilities								
Warrants Payable	166,712.62							166,712.62
Accrued Wages Payable	-							-
Wlthholdings Payable								-
Unclaimed Checks	351.69							351.69
Other Liabilities	535.00							535.00
Guarantee Deposits Payable					29,316.32			29,316.32
Def Rev Property Tax	105,223.16							105,223.16
Def Rev Tax Liens	359,861.69							359,861.69
Def Rev Tax Foreclosures	367,279.50							367,279.50
Def Rev Excise	72,335.87							72,335.87
Def Rev Intergovernmental								-
Def Rev Other Receivables	10,768.19	21,692.72						32,460.91
Def Rev CPA		2,578.68						2,578.68
Def Rev Water		34,633.98						34,633.98
Bonds Payable						6,080,000.00		6,080,000.00
TOTAL LIABILITIES	**1,083,067.72**	**58,905.38**	-	-	**29,316.32**	**6,080,000.00**	-	**7,251,289.42**

Town of Wenham

Combined Balance Sheet 07/01/2013 - 6/30/2014

	General Fund	Special Revenue Funds	Capital Project Funds	Trust Fund	Agency Fund	General Long Term Debt	General Fixed Assets	Total
Fund Balances								-
Invested in General Fixed								-
Reserved for Encumberances	33,043.85							33,043.85
Reserved for Perpetual	600,000.00			2,596,537.37				3,196,537.37
Reserved for Cont Appropriations	6,599.01							6,599.01
Reserved for CPA		906,511.37						906,511.37
Designated for Subsequent								-
Undesigned General Fund	695,670.29							695,670.29
Undesigned Special Revenue		736,484.76						736,484.76
Undesigned Capital Projects								-
Undesignated CPA		1,410,852.65						1,410,852.65
Undesignated Water Surplus		133,799.17						133,799.17
Undesignated Capital Projects			263,304.98					263,304.98
Revenue	10,000.00							10,000.00
Expenditures								-
TOTAL FUND BALANCES	**1,345,313.15**	**3,187,647.95**	**263,304.98**	**2,596,537.37**	-	-	-	**7,392,803.45**
								-
TOTAL LIABILITIES & FUND BALANCES	**2,428,380.87**	**3,246,553.33**	**263,304.98**	**2,596,537.37**	**29,316.32**	**6,080,000.00**	-	**14,644,092.87**

0.00 - - - - - - 0.00

City/Town of **WENHAM**

Cash Reconciliation for June 30, 2014

Total Treasurer's Cash and Investments (6/30 quarterly report)	$7,587,047.01
Other trust funds not in custody of Treasurer	$0.00
Total Cash and Investments	$7,587,047.01
Accountant's/Auditor's Cash and Investments (per balance sheet)	
General Fund	$1,512,912.00
Special Revenue Funds	$3,187,647.00
Capital Projects Funds	$263,305.00
Enterprise Funds	$0.00
Trust and Agency Funds	$2,625,854.00
Total per general ledger	$7,589,718.00
Reconciling Items (specify)	
Warrants Payable	$0.00
Petty Cash	$0.00
VOID CHECKS TO RECORD ON CASHBOOK	$-2,670.99
	$0.00
	$0.00
	$0.00
	$0.00
Total Adjusted Accountant's/Auditor's Cash and Investments	$7,587,047.01
Variance (explain)	$0.00

Caroline Johnson, Treasurer, Wenham, 978-468-5520 — 11/5/2014 1:21 PM
(Treasurer) (Date)

Angel A Wills, Finance Director Accountant, Wenham, 978-468-5520 — 10/22/2014 3:47 PM
(Accountant/Auditor) (Date)

Massachussets Department of Revenue, Division of Local Services
Schedule of Outstanding Receivables
City/Town of WENHAM
Fiscal Year: 2014

	Detail per Treasurer/Collector	Balance per General Ledger	Variance
Real Estate Taxes			
Levy of 2014	131117	131058	59
Levy of 2013	0	-31	31
Levy of 2012	0	-15	15
Levy of 2011	0	-4	4
Prior Years	-1141	-1141	0
Total	129976	129867	109
Personal Property Taxes			
Levy of 2014	422	422	0
Levy of 2013	427	422	5
Levy of 2012	432	432	0
Levy of 2011	2352	2352	0
Prior Years	3480	3480	0
Total	7113	7108	5
Deferred Property Taxes			
Deferred Property Taxes	61900	61900	
Taxes in Litigation			
Taxes in Litigation	0	0	
Motor Vehicle Excise			
Levy of 2014	40899	40899	
Levy of 2013	5999	5999	
Levy of 2012	2383	2383	
Levy of 2011	1375	1375	
Prior Years	21680	21680	
Total	72336	72336	
Tax Liens/Tax Title			
Tax Liens/Tax Title	359862	359862	
Tax Foreclosures/Tax Possessions			
Tax Foreclosures/Tax Possessions	367280	367280	
Other Excise Taxes			
Boat Excise	0	0	
Farm animal excise	0	0	

Massachussets Department of Revenue, Division of Local Services
Schedule of Outstanding Receivables
City/Town of WENHAM
Fiscal Year: 2014

	Detail per Treasurer/Collector	Balance per General Ledger	Variance
Classified forest land	0	0	0
Other:	0	0	0
Other:	0	0	0
User Charges Receivables			
Water	34634	34634	0
Sewer	0	0	0
Other:	0	0	0
Other:	0	0	0
Other:	0	0	0
Other:	0	0	0
Utility Liens Added to Taxes			
Utility Liens Added to Taxes	0	0	0
Departmental and Other Receivables			
Ambulance	0	0	0
Other:	0	0	0
Other:	0	0	0
Other:	0	0	0
Other:	0	0	0
Special Assessments Receivable			
Unapportioned assessments	0	0	0
Apportioned assessments added to taxes	0	0	0
Commited interest added to taxes	0	0	0
Apportioned assessments not yet due	0	0	0
Suspended assessments	0	0	0
Special assessments tax liens	0	0	0

Angel A Wills, Finance Director Accountant, Wenham, 978-468-5520 — 10/22/2014 3:49 PM
(Accountant/Auditor) (Date)

Caroline Johnson, Treasurer, Wenham, 978-468-5520 — 11/5/2014 1:22 PM
(Collector/Treasurer) (Date)

Caroline Johnson, Treasurer, Wenham, 978-468-5520 — 11/5/2014 1:23 PM
(Treasurer) (Date)

Long Term Debt Inside the Debt Limit	Outstanding July 1, 2013	+ Issued	- Retired	= Outstanding June 30, 2014	Interest Paid in FY14
Building	5,195,000	-	464,000	4,731,000	206,07
Departmental Equipment	280,000	-	90,000	190,000	9,68
School Buildings	-	-	-	-	-
School Other	-	-	-	-	-
Sewer	576,000	-	39,000	537,000	15,50
Solid Waste Landfill	-	-	-	-	-
Other Inside	-	-	-	-	-
SUB-TOTAL Inside	6,051,000	-	593,000	5,458,000	231,27
Long Term Debt Outside the Debt Limit					
Airport	-	-	-	-	-
Gas/Electric Utility	-	-	-	-	-
Hospital	-	-	-	-	-
School Buildings	-	-	-	-	-
Sewer	-	-	-	-	-
Solid Waste Landfill	-	-	-	-	-
Water	734,000	-	112,000	622,000	30,30
Other Outside	-	-	-	-	-
SUB-TOTAL Outside	734,000	-	112,000	622,000	30,30
GRAND TOTAL	6,785,000	-	705,000	6,080,000	261,57

Please complete both sides of this report and return it to the Division of Local Services no later than September 30th.

I certify to the best of my knowledge that this information is complete and accurate as of this date.

Treasurer: Cordeno T. Johnson Date: 11/14/14

I certify that long and short term debt as identified in this Statement of Indebtedness is in agreement with the general ledger controls in my department and are also reflected on the balance sheet.

Accounting Officer: Angela A. Wilke Date: 11/14/14

State Tax Form 31C

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
TAX RATE RECAPITULATION

FISCAL 2015

OF
WENHAM
City / Town / District

I. TAX RATE SUMMARY

Ia. Total amount to be raised (from IIe) $ 16,539,503.81

Ib. Total estimated receipts and other revenue sources (from IIIe) 3,666,824.00

Ic. Tax levy (Ia minus Ib) $ 12,872,679.81

Id. Distribution of Tax Rates and levies

CLASS	(b) Levy percentage (from LA - 5)	(c) IC above times each percent in col (b)	(d) Valuation by class (from LA - 5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	96.3606%	12,404,191.50	763,334,864	16.25	12,404,191.54
Net of Exempt					0.00
Open Space	0.0000%	0.00	0		0.00
Commercial	2.6326%	338,886.17	20,854,363	16.25	338,883.40
Net of Exempt					0.00
Industrial	0.1260%	16,219.58	997,900	16.25	16,215.88
SUBTOTAL	99.1192%		785,187,127		12,759,290.82
Personal	0.8808%	113,382.56	6,977,784	16.25	113,388.99
TOTAL	100.0000%		792,164,911		12,872,679.81

MUST EQUAL 1C

Board of Assessors of **WENHAM**

City / Town / District

NOTE : The information has not been Approved and is subject to change.

Stephen B. Gasperoni, Chief Assessor, Wenham, 978-468-5520	12/9/2014 12:02 PM	I am authorized to sign for the Wenham Board ...
Stephen B. Gasperoni, Chief Assessor, Wenham, 978-468-5520	12/9/2014 12:02 PM	I am authorized to sign for the Wenham Board ...
Stephen B. Gasperoni, Chief Assessor, Wenham, 978-468-5520	12/9/2014 12:02 PM	I am authorized to sign for the Wenham Board ...
Assessor	Date	(Comments)

Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By Richard Sciarappa

Date : 11-DEC-14

Approved : Thomas Guilfoyle

Director of Accounts

(Gerard D. Perry)

TAX RATE RECAPITULATION

WENHAM

City / Town / District

II. Amounts to be raised

IIa. Appropriations (col.(b) through col.(e) from page 4)			$ 16,121,731.00
IIb. Other amounts to be raised			
1. Amounts certified for tax title purposes	5,000.00		
2. Debt and interest charges not included on page 4	0.00		
3. Final court judgements	0.00		
4. Total overlay deficits of prior years	0.00		
5. Total cherry sheet offsets (see cherry sheet 1-ER)	9,079.00		
6. Revenue deficits	0.00		
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00		
8. Authorized Deferral of Teachers' Pay	0.00		
9. Snow and ice deficit Ch. 44, Sec. 31D	0.00		
10. Other (specify on separate letter)	53,226.00		
TOTAL IIb (Total lines 1 through 10)			67,305.00
IIc. State and county cherry sheet charges (C.S. 1-EC)			216,756.00
IId. Allowance for abatements and exemptions (overlay)			133,711.81
IIe. Total amount to be raised (Total IIa through IId)			$ 16,539,503.81

III. Estimated receipts and other revenue sources

IIIa. Estimated receipts - State			
1. Cherry sheet estimated receipts (C.S. 1-ER Total)		$ 409,930.00	
2. Massachusetts school building authority payments		0.00	
TOTAL IIIa			409,930.00
IIIb. Estimated receipts - Local			
1. Local receipts not allocated (page 3, col(b), Line 24)		1,981,178.00	
2. Offset Receipts (Schedule A-1)		0.00	
3. Enterprise Funds (Schedule A-2)		0.00	
4. Community Preservation Funds (See Schedule A-4)		415,716.00	
TOTAL IIIb			2,396,894.00
IIIc. Revenue sources appropriated for particular purposes			
1. Free cash (page 4, col.(c))		0.00	
2. Other available funds (page 4, col.(d))		10,000.00	
TOTAL IIIc			10,000.00
IIId. Other revenue sources appropriated specifically to reduce the tax rate			
1a. Free cash..appropriated on or before June 30, 2014		600,000.00	
b. Free cash..appropriated on or after July 1, 2014		0.00	
2. Municipal light source		0.00	
3. Teachers' pay deferral		0.00	
4. Other source : EDUCATION STABILIZATION		250,000.00	
TOTAL IIId			850,000.00
IIIe. Total estimated receipts and other revenue sources (Total IIIa through IIId)			$ 3,666,824.00

IV. Summary of total amount to be raised and total receipts from all sources

a. Total amount to be raised (from IIe)			$ 16,539,503.81
b. Total estimated receipts and other revenue sources (from IIIe)	$ 3,666,824.00		
c. Total real and personal property tax levy (from Ic)	$ 12,872,679.81		
d. Total receipts from all sources (total IVb plus IVc)			$ 16,539,503.81

LOCAL RECEIPTS NOT ALLOCATED *

TAX RATE RECAPITULATION

WENHAM

City/Town/District

			(a) Actual Receipts Fiscal 2014		(b) Estimated Receipts Fiscal 2015
==>	1	MOTOR VEHICLE EXCISE	623,305.00		551,671.00
	2	OTHER EXCISE			
==>		a.Meals	0.00		0.00
==>		b.Room	0.00		0.00
==>		c.Other	0.00		0.00
==>	3	PENALTIES AND INTEREST ON TAXES AND EXCISES	44,752.00		37,500.00
==>	4	PAYMENTS IN LIEU OF TAXES	12,522.00		12,500.00
	5	CHARGES FOR SERVICES - WATER	469,334.00		431,150.00
	6	CHARGES FOR SERVICES - SEWER	0.00		0.00
	7	CHARGES FOR SERVICES - HOSPITAL	0.00		0.00
	8	CHARGES FOR SERVICES - SOLID WASTE FEES	0.00		0.00
	9	OTHER CHARGES FOR SERVICES	98,596.00		35,000.00
	10	FEES	27,675.00		15,000.00
	11	RENTALS	131,214.00		122,000.00
	12	DEPARTMENTAL REVENUE - SCHOOLS	0.00		0.00
	13	DEPARTMENTAL REVENUE - LIBRARIES	3,278.00		4,000.00
	14	DEPARTMENTAL REVENUE - CEMETERIES	11,125.00		8,000.00
	15	DEPARTMENTAL REVENUE - RECREATION	0.00		0.00
	16	OTHER DEPARTMENTAL REVENUE	24,619.00		30,000.00
	17	LICENSES AND PERMITS	95,215.00		65,000.00
	18	SPECIAL ASSESSMENTS	625,625.00		661,657.00
==>	19	FINES AND FORFEITS	25,636.00		6,000.00
==>	20	INVESTMENT INCOME	2,068.00		1,700.00
==>	21	MEDICAID REIMBURSEMENT	0.00		0.00
==>	22	MISCELLANEOUS RECURRING (PLEASE SPECIFY)	0.00		0.00
	23	MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)	29,781.00		0.00
	24	**TOTALS**	$ **2,224,745.00**	$	**1,981,178.00**

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the Fiscal 2015 tax rate recapitulation form by the City, Town or District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Angie A Wills, Finance Director Accountant, Wenham, 978-468-5520 — 11/10/2014 11:28 AM — Lines 1 & 3 decreased & line 13 increased due...

Accounting Officer — Date — (Comments)

* Do not include receipts in columns (a) or (b) that were voted by the City / Town / District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or revolving funds on Schedule A-3. Written documentation should be submitted to support increases / decreases of estimated receipts to actual receipts.

==> Written documentation should be submitted to support increases/ decreases of FY 2014 estimated receipts to FY2015 estimated

CERTIFICATION OF APPROPRIATIONS AND SOURCES OF FUNDING

TAX RATE RECAPITULATION

FISCAL 2015

WENHAM

City / Town / District

APPROPRIATIONS							AUTHORIZATIONS MEMO ONLY	
City / Town Council or Town Meeting Dates	FY*	(a) Total Appropriations of Each Meeting	(b) ** From Raise and Appropriate	(c) From Free Cash See B-1	(d) From Other Available Funds See B-2	(e) From Offset Receipts (See A-1), Enterprise Funds (See A-2), or Community Preservation Fund (See A-4)	(f) *** Revolving Funds (See A-3)	(g) Borrowing Authorization
04/05/2014	2015	15,729,241.00	15,729,241.00	0.00	0.00	0.00	0.00	0.00
04/05/2014	2015	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00
04/05/2014	2015	0.00	0.00	0.00	0.00	0.00	134,000.00	0.00
04/05/2014	2015	60,000.00	0.00	0.00	0.00	60,000.00	0.00	0.00
04/05/2014	2015	60,000.00	0.00	0.00	0.00	60,000.00	0.00	0.00
04/05/2014	2015	60,000.00	0.00	0.00	0.00	60,000.00	0.00	0.00
04/05/2014	2015	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00
04/05/2014	2015	163,740.00	0.00	0.00	0.00	163,740.00	0.00	0.00
04/05/2014	2015	750.00	0.00	0.00	0.00	750.00	0.00	0.00
04/05/2014	2015	8,000.00	0.00	0.00	0.00	8,000.00	0.00	0.00
04/05/2014	2015	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00
Totals		16,121,731.00	15,749,241.00	0.00	10,000.00	362,490.00		
		Must Equal Cols. (b) thru (e)						

I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.

WENHAM	Dianne K Bucco , Town Clerk, Wenham, 978-468-5520	11/10/2014 12:36 PM
City/Town/District	Clerk	Date

Wenham Fire Department Report ~ 2014

There were 796 incidents this year, with a breakdown into the following categories (as established by the National and Massachusetts Incident Reporting system):

Incident Type	Number of incidents	Percent of total calls
Fire	13	1.63
Severe Weather/ Lightning Strike	1	0.12
Rescue; Emergency Medical Services	382	47.99
Hazardous Condition	43	5.40
Service Call	138	17.66
Good intent	57	7.16
False alarm & False calls	160	20.10
Special Incident	1	0.12
Unknown	1	0.12

The Fire Department has had a very active year; our emergency responses continue to increase.

Throughout the year, the Department led important educational programs. Firefighters hosted the annual Fire Day at the Wenham Village Improvement Society's summer program in August. This year the Fire Department also brought the program to Pingree Park for the Town's Recreation Department summer program. Fire Day combines fire safety education with relays and fun with foam delivered through the fire nozzles. As has become an annual custom, the Fire Department led training for the residential staff at Gordon College. The college students rotated through stations of fire-related activities ("smoke filled" dorm rooms, a stove fire, fire extinguisher training).

In August, the Department hosted an Open House. Fire safety and "Jaws of Life" demonstrations were provided and a "Smoke House" offered an opportunity for realistic simulations.

The Wenham Fire Company donated a Jaws of Life tool to the Town. They were able to purchase this with the generous donations from the citizens of the community. I would like to thank all the members of the Fire Company for their continued support.

Fire Prevention Week in October was particularly busy. The State's S.A.F.E. Trailer was brought to Wenham again this year to support the fire safety program in the elementary schools. Children were able to practice "stop-drop-and roll" and evacuation techniques in a controlled environment. In addition, students learned about matches and lighter safety. The family Open House / Papa Gino's Pizza evening program is an important and well-attended extension of the school day programming. The firefighters donated their time to make both days a great success, and local vendors donated the food.

Training is a critical element of a Call Fire Department. Numerous in-house training sessions were organized and led by the officers. In November Lieutenants Gary Blaney, Tom Curran, Jeff O'Brien, and Robert Wallace attended a National Incident Management Command Systems course. All of the department's Emergency Medical Technicians attend ongoing classes and refresher classes to maintain their National Certifications. Given that they all have full-time jobs and family obligations, they should be commended for their efforts to become better trained firefighters.
The Fire Department is always looking for new members. We would prefer Wenhamites but will certainly look for candidates from the local area who may be interested.

As we conclude another busy year, I would like to thank other departments for their ongoing cooperation: Police, Highway, Essex County Regional Dispatch Center, Lyons Ambulance, the Town Hall Staff, and the Water Department. All of the firefighters, and administrative assistant Sue Hersee, maintain high standards of professionalism. As in the past, a Call Fire Department model relies on the commitment and hard work of numerous individuals. On behalf of the Town, I thank the WFD officers and firefighters for their ongoing dedication, energy, and enthusiasm.

Robert A. Blanchard, Chief
Wenham Fire Department

Memorial Day 2014

BOARD OF HEALTH - 2014

The Wenham Board of Health is responsible for the enforcement of State Sanitary Codes, State Environmental Codes, and Wenham Board of Health Regulations. Areas of responsibility include:

Mosquito Advisories, Pleasant Pond water quality monitoring, Emergency Beaver Trapping Permits, Food Establishment Permitting and Inspection, Disease Surveillance, Housing Inspections, Private Supply Wells, Semi-Public Swimming Pool Inspections, Recreational Camps for Children, Septic Pumping, Soil Tests, and Septic System Approval and Inspection.

The Wenham Board of Health has combined its resources with the Hamilton Board of Health to conduct two seasonal flu clinics open to all family members and employees from the towns of Hamilton and Wenham.

We continue to partner with the thirteen cities and towns that make up the North Shore Coalition for Emergency Preparedness and participate in the Northeast Massachusetts Mosquito Control and Wetlands Management District, an important service which monitors the species of mosquito which inhabit the swamps of Wenham and provides the initial warning to the Health Department of any possible mosquito-borne disease.

The Board of Health continues to make funds available to the Council on Aging for health related activities.

The Wenham Board of Health issued the following permits and licenses in 2014:

Disposal Works Construction Permits:	26
Soil Evaluation Permits:	22
Food Service Permits:	13
Septic Installers License:	11
Septage Haulers License:	7

Gerald T. Donnellan, Chairman
Dr. Andrew Ting, Member
Alyson Preston, RN, Member

Gregory P. Bernard, Health Agent
Maribeth Ting, Public Health Nurse
Leo F. Cormier, Health Inspector
Mary Morrow, Permitting Coordinator

Highway Department

The Highway Department is staffed by ten dedicated employees who provide excellent service to the Town of Wenham. Our department's responsibilities are extensive and varied. They include burials and maintenance of the cemetery, maintenance of the town's buildings, parks, grounds and beach, School grounds and Athletic Fields, maintenance of all roadways and sidewalks, Borders to Boston Trail and the repair and upkeep of all town vehicles. Assistance is also provided to the Water Department when the situation warrants.

In early spring, the crew was busy preparing the five baseball fields for little League along with spring cleanup of the parks, Pleasant Pond, and preparing the Cemetery for Memorial Day Ceremonies, as well as spring clean ups at all schools with the Hamilton DPW. We are continuing our relationship with the school district in grounds maintenance with the Hamilton DPW.

This has been a challenging year as we have had 2 job openings with a need to fill them immediately. Our mechanic Sean Reed, an employee of seven years took a job at Endicott College and our Foreman of 4 years, George Ricker, went back to the private sector. These openings along with 2 family leaves caused us to be shorthanded most of the year. In addition to all of our mowing responsibilities we were still able to accomplish the following:

All crosswalks were painted and signs were replaced as part of "Operation Safety Net".

The Cedar St. sidewalk was completed along with a new crosswalk on Topsfield Rd.

10 Catch basins were rebuilt on Daniels Rd, Hilltop, Burnham, Parsons Hill, Birch, and Maple St.

At Pingree Park with donations from HW- Little League, HW-Soccer, and the Christ Church Parish Day School in Hamilton we were able to renovate the bathrooms and include a handicap bathroom where the men's room was. Many thanks to Mark Gates who coordinated this project.

Little League is also installing a batting cage which hopefully will decrease field usage in both towns.

With chapter 90 money we did a full depth reclamation project on Maple Street. This process grinds the existing pavement and by adding liquid emulsion it recycles what was there and 2 inches of new hot top finishes the surface. This process is good for the environment and saves money.

We were able to plant 9 trees and 9 arborvitaes and installed a flagpole at the Veterans Memorial site in time for the Nov. 11th dedication.

We received a $1,500 from the Essex Heritage Partnership Grant and with CPA money a Kiosk was installed at the Rail Trail parking lot. Many thanks to Dave Read from the Topsfield Rail Trail Committee who spearheaded this project.

We have received a Green Communities grant for $196,316 to convert our streetlights to LED which will save over $50,000 in electricity annually, and reduce maintenance costs. This is an ongoing project which we hope to complete by next summer.

Due to the severe winter the state started the Rapid Recovery Program in which cities and towns received additional money through the Chapter 90 program to repair damaged roadways. We received $22,000 and were busy grinding and paving many streets including Grapevine, Rubbly, Topsfield, and Cherry Street.

I would like to thank the Police, Fire, and Water Departments along with the Town Hall Staff for their help, support, and hard work and dedication of the Highway personnel. Communication and teamwork between departments is vital to the success of the DPW.

WENHAM DPW:

Bill Tyack, DPW Director
Keith Carter, Foreman
Bill Wildes, Driver Operator
Bob Viel, H.E. Operator
Donald Ganey, Driver/Operator
Michael Martin, Mechanic/Operator
Shawn Davis, Driver Operator
Travis Good, Group Leader/Operator
Aleah Gates, Administrative Assistant

BUILDING & GROUNDS MAINTENANCE:

Mark Gates, Facilities Director

Tree Removal on Main Street at the site of the Veteran's War Memorial

HISTORICAL COMMISSION / HISTORIC DISTRICT COMMISSION

The Wenham Historic District Commission issued 3 Certificates of Appropriateness for modifications to existing buildings, new construction, and signs within the Historic District in 2014. The certificates included:

1. An addition to the rear of the house at 202 Main Street
2. Temporary signs at the site of the new War Memorial at the old Car Barn Lot.
3. Gutters for the house at 79 Main Street

Historical Commission

On April 5, 2014 the Annual Town Meeting voted unanimously to modify the Wenham Historic District By-law to add a paragraph giving the Historic District Commission the powers and duties of an Historical Commission. This bylaw change was approved by the State Attorney General on September 11, 2014. The combined commission is now called the Wenham Historical Commission / Historic District Commission. The membership of the commission remains at it was prior to the by-law change, the same members with the same terms.

The impact of this by-law change will be small in the beginning. The prime responsibility of the Historical Commission will be to certify that properties and artifacts throughout the town for which CPA funds are being requested for preservation or restoration are "significant to the history and culture of Wenham". The Commission will also be required to assess the impact on the historic resources of Wenham of any state or federal project such as road expansions or cell towers.

In order to carry out these responsibilities the Historical Commission plans to conduct a survey of the town to identify the significant cultural and historic resources. Professional consultants will be engaged to conduct this survey. The Commission will be applying for a grant from the Massachusetts Historical Commission and CPA funds to fund this project.

Demolition Delay Law

The Commission had planned to put before the 2014 Annual Town Meeting a Demolition Delay Bylaw which would have given the Historical Commission the power to delay the demolition of an historic property for up to a year. During that time the Commission would attempt to persuade the owner of the property to find some way to preserve the historic structure. If no way could be found with the year, owner would be free to demolish the property. However because some of the legal complexities of the proposed by-law could not be worked out prior to the Town Meeting, the proposal was withdrawn.

The Commission plans to work with the Board of Selectmen on a revised version of the proposed by-law to be presented to the Annual Town meeting in April, 2015. The revised version will call for a delay period of six months.

The Signage By-Law
The Commission met several times with the Planning Board to review with them proposals for changes to the Town's signage by-law. The result was a new signage bylaw which made the Town's bylaw consistent with the Historic District guidelines for signs. This new bylaw was presented to the Annual Town Meeting in April 2014.

Trash in the Historic District
During the year, the Commission received several complaints about trash in the Historic District. Several businesses in the district were putting our large amounts of trash several days before the pickup day. The commission worked with the Town Administrator who contacted the businesses and resolved the problem.

Car Barn Lot Signs
The Commission now feels that since the front portion of the Car Barn Lot has become the War Memorial Park after the erection of the new War Memorial monument on that site, the site should no longer be used for temporary signs for town and school events. The Commission has been meeting with the Board of Selectmen to try to find a solution to this problem.

Commission Membership
Mike Therrien had to resign from the Commission when he joined the town Finance Committee. The Commission is grateful for Mike's service during the short period of time he was a member.

Mary Wood, a real estate broker, was appointed by the Board of Selectmen to fill the vacant position.

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Jim Howard, Chairman (District Resident)
Don Bannon (Architect)
Lanse Robb (District Resident and Real Estate Broker)
Barbara Locke (Wenham Village Improvement Society)
Harriet Davis (Wenham Village Improvement Society)
Mary Wood (Real Estate Broker)

REPORT OF THE WENHAM HOUSING AUTHORITY
2014

The Board of Commissioners along with Paula Mountain, the Executive Director, are responsible for the administration of Enon Village at the Wenham Housing Authority; the complex for the elderly/disabled on Larch Lane and two four-bedroom houses for disabled adults also on Larch Lane. The Wenham Housing Authority also works closely with town authorities. Four of the five Commissioners on the Board are elected at Town Meeting. Each of the elected commissioners serves a five year term; these terms are staggered. The fifth Commissioner is appointed by the Governor.

Both the elderly complex at Enon Village and the two houses for disabled adults were built with state funds. The elderly housing complex receives no operating subsidy from the state and is self-sufficient in that it relies solely on rents for its operation. The state occasionally awards grants for specific projects.

The disabled housing is leased to Eliot Community Human Services, Inc. which pays a monthly rent to the Housing Authority. In return for the rent, the Housing Authority provides assistance from its Executive Director and the Maintenance Mechanic and is responsible for capital maintenance. Eliot Community Human Services, Inc. provides the staff for the residents' needs and undertakes preventative maintenance of the buildings. The rent received from Eliot Community Human Services, Inc. is set by the Commonwealth.

In 2010, The Department of Housing and Community Development awarded $188,728.00 in Formula Funding to the Housing Authority to be spent over 5 years for capital improvements. As a result of this funding several projects were completed in 2014. The disabled houses at 85 & 86 Larch Lane were completely rehabilitated in a turn over for new tenants. Both houses received a complete internal painting at a cost of $13,564; both the buildings at Enon Village and 85 & 86 Larch Lane are in the process of completing the replacement of some of the 60 plus external door, 22 doors were replaced at a cost of approximately $63,000 of which $30,000 came directly from the WHA operating reserves. An additional award through the 2014 Health and Safety Initiative was also received in the amount of $11,000 which allowed additional sidewalk construction at unit 14, the repair of a catch basin and the construction of a paved area surrounding the dumpster and recycling shed. Outside of the formula funding the WHA completed with its own funds the complete re-striping of the entire complex at a cost of $3,295 and the installation of 8 external storm doors for all 4 handicapped/barrier free units at a cost of $2,200

Both the tenants of the disabled residences and the elderly/disabled benefit from beautiful grounds at Larch Lane which are maintained by the maintenance staff of the housing authority. Enon Village Tenants also contribute to the beautification of the grounds through their flower planting and gardening. There are 24 garden plots available to tenant's who register for one. This is done on a first come basis. If after a one (1) month sign up period for our tenant's there are any plots available they are opened up to seniors in Wenham and Hamilton community depending on availability. The tenants have also constructed a horseshoe pit area which sees much activity.

Enon Village Elderly/Disabled Housing

Anyone interested in elderly/disabled housing must complete a standard application and have an income below $47.450 for one person and $54,200 for two people. A waiting list is maintained with current residents of Wenham receiving a preference. Rent is calculated on 30% of gross income with utilities included.

The Council on Aging's van service is well-utilized by the tenants at Enon Village. The Housing Authority and the COA sponsor YOGA classes for Wenham seniors held at Enon Village on Tuesday mornings. On Friday afternoons BINGO is also well attended.

Once again, we express our appreciation to the Police, Fire and Highway departments for their continued concern and care on behalf of the Enon Village residents. The Executive Director works with the WSSH Committee, Senior Care and other agencies to ensure that tenants have access to needed social services.

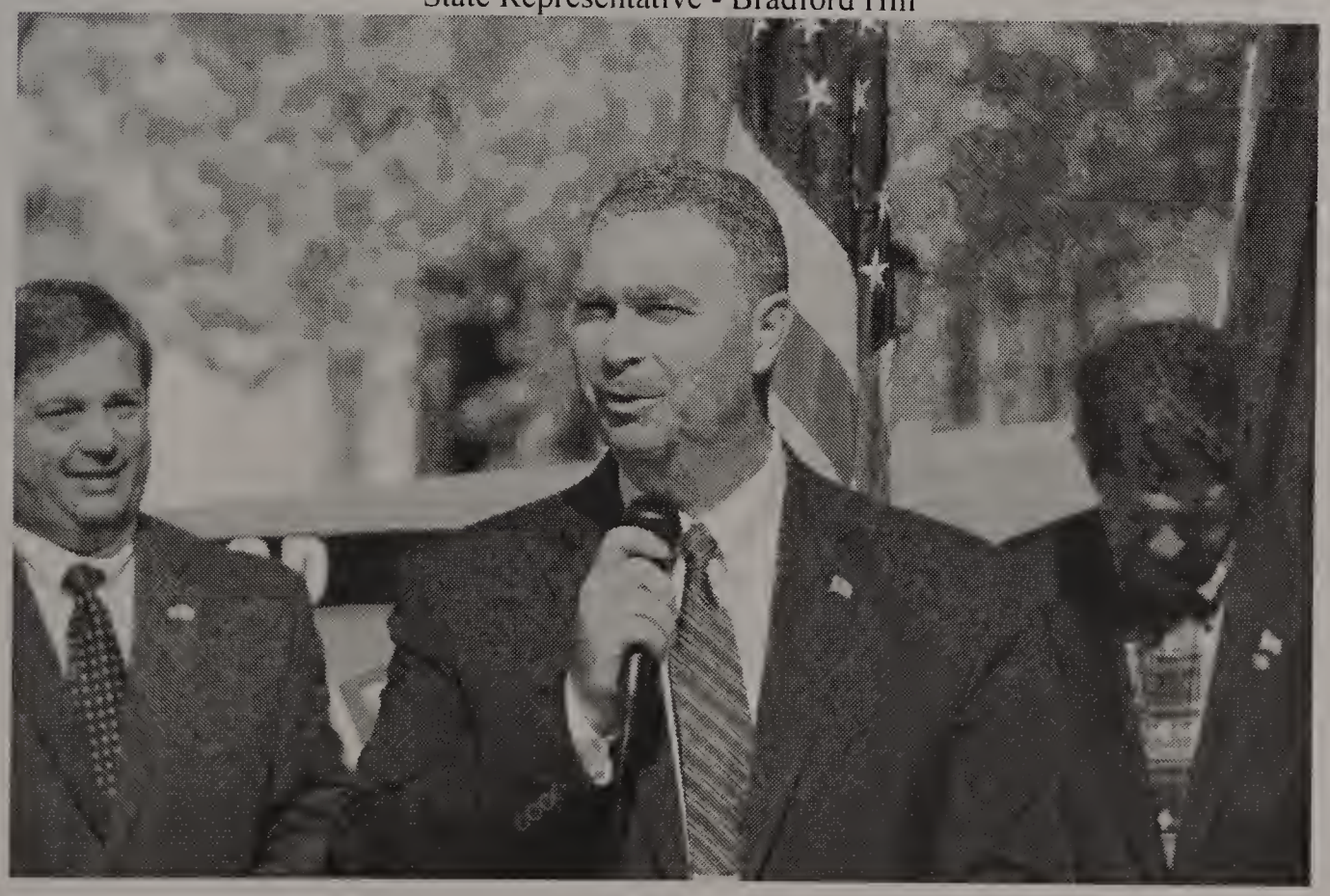
The Board of Commissioners meets 12 times per year on the second Thursday of the month in the community building at Enon Village at 7:00 PM.

If anyone is interested in visiting the facilities at Larch Lane or has questions, please contact the Executive Director at 468-1532.

Don Luxton, Chairperson
Bruce Blanchard, Vice- Chairperson
Jean Rouse, Commissioner
Arthur Burt, Treasurer
Elizabeth Craig-McCormack, State-Appointee, Vice Treasurer

Paula Mountain, Executive Director
Christopher Cerino, Maintenance
David Mollica, Groundskeeper
Jessica Sadoway, Admin. Assistant

State Representative - Bradford Hill



REPORT OF THE BUILDING INSPECTOR

A total of 104 building permits were issued in 2014. The total amount of building permit fees collected amounted to $25,600.

A building permit should be obtained for work performed on all buildings. This ensures that the work will be done according to the Mass Building Code and that the contractor has the proper licenses and insurances required.

CHARLES BRETT
Building Inspector

REPORT OF THE PLUMBING AND GAS INSPECTOR

A total of 126 permits were issued in 2014. The total amount of plumbing and gas permit fees collected amounted to $6,728.00.

Plumbing fees are as follows: $60 for new construction (plus $5 per fixture); $30 replacement fixtures (includes 3 fixtures); minimum fee $30.

Gas fees are as follows: $60 for new residential construction (plus $5 per appliance); $35 minimum fee required.

KEVIN DASH
Gas & Plumbing Inspector

REPORT OF THE ELECTRICAL INSPECTOR

A total of 122 electrical permits were issued in 2014. The total amount of electrical permit fees collected amounted to $11,621.00.

Permit fees for new construction, additions, and remodeling are $10 for the first $1,000 of estimated building costs as determined by the building inspector and $3 for each additional $1,000.

In order to obtain an electrical permit the licensed electrician must submit proof of liability insurance including completed operations coverage, or a signed waiver from the building owner.

ROBERT. B. BROWN, JR.
Electrical Inspector

Iron Rail Commission

The Iron Rail complex continues to provide support to townspeople through use of the property by town groups such as the Boy Scouts and Youth Soccer, a site for the Department of Public Works operations, open space for wildlife and swamps to naturally help maintain a clean watershed.

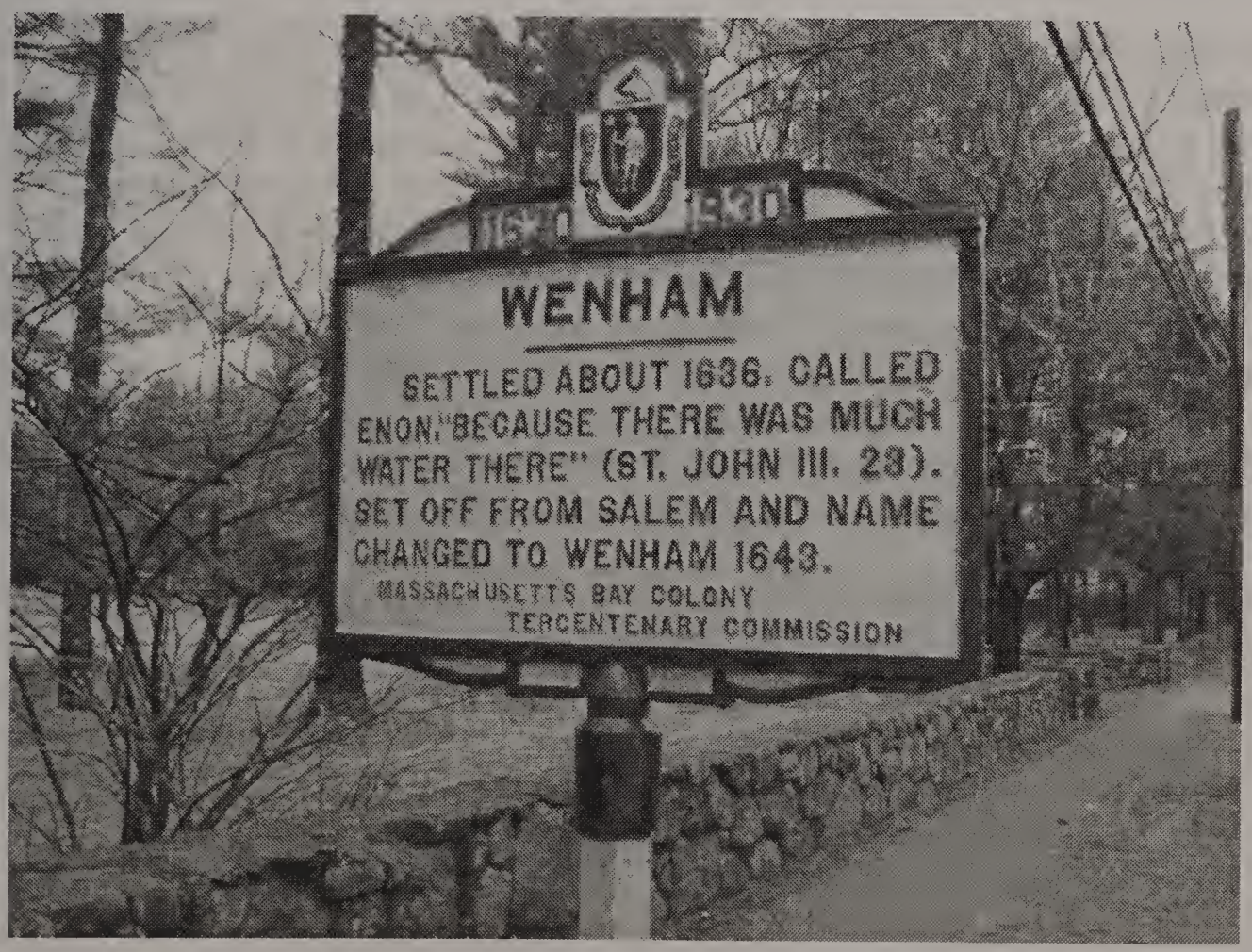
Bill Tyack manages the mechanics of the main Iron Rail Building and Mark Gates makes repairs as needed. Fire Alarm upgrades were completed and repairs to the roof copula were completed.

Other capital improvements projects that are in the future are: Heating and Air Conditioning upgrades and the Main Building Roof Replacement.

Rental income was down due to capital improvement expenses and rises in other costs. Building space is not fully occupied. A new long term lease with the Youth Soccer has been finalized. Other tenant leases are in the process of upgrading through legal counsel.

We continue to look for additional members to serve on the commission

Ted Batchelder, Chairman
John Clemenzi
Albie Dodge



Hamilton-Wenham Public Library

During 2014, the Hamilton-Wenham Public Library staff was busy serving the informational needs of the citizens of our two towns and surrounding communities.

Some of the building projects this year included staining the building, repairing elevator issues and creating a wired hub in the local history room to accommodate groups meeting with individual laptops. The town of Wenham received a State Green Communities Grant that will provide an upgrade to the exterior lighting at the library.

In 2014, the library circulated 241,561 items. Our meeting rooms (including some programs that were offered offsite) were used by community groups and library programs a total of 1,361 times. The library offered 396 adult programs, 99 young adult programs, and 400 children's programs. Our reference department answered 18,325 reference questions and our study rooms were used a total of 2,167 times. Our Overdrive downloadable E-book and audio book circulation increased from 1,433 in 2011 to 5,254 in 2014.

The library received a $1,000 grant from the Howard P. Colhoun Family Foundation which was used to buy audio materials for adults, including PlayAways and MP3-CDs. One of Holly Meade's beautiful illustrations now hangs in the children's room, kindness of a generous donor. We continue to host six two-month art displays featuring exquisite local talent. Computer classes, digital drop-ins and 3-D printer workshops continue to benefit our patrons. In January, we look forward to launching our new dynamic library website using WordPress.

We showed many films and welcomed wonderful authors including: Hank Phillippi Ryan and Andy Martinez, author of *The Pier at the End of the World.* The library also hosted and ran many popular book groups. A grant from First Church Wenham allowed us to offer a program on tide pools for the children. Youth programs included a wide spectrum of offerings such as: *Toe Jam Puppet Band*, *Blue Star Planetarium*, *Historical Swords*, and *Mousetrap Science*. The Wednesday afternoon Minecraft Club has expanded to become the MAGE (Minecraft and Assorted Games for Everyone) club. We partnered with Lisa Cheney to offer a multitude of valuable preschool programs. Librarians Kim Claire and Lorraine Der visited the schools to give book talks and introduce students and faculty to the resources available at our library and on our website. We hosted a field trip for all fifth grade classes to teach students how to use library resources and find materials and we offered continual assistance with homework assignments.

In July we were awarded a $7500 LSTA (Library Service and Technology Act) Grant: *Science is Everywhere: Its Hands-on at Your library*. During December, many science displays were exhibited throughout the library on loan from patrons, the HWRHS, the Audubon Society and Goddard Technologies, Inc. In 2015 we will be offering many science programs for all ages but especially targeted to middle-school age children. The grant will provide materials for these programs as well as new science books and DVDs for the collection.

We thank our dedicated volunteers who assist in all library departments. Most of our programs are funded by the generous support of the Friends of the Hamilton-Wenham Public Library who work tirelessly to support our library. The Friends purchased supplies for the 3-D printer, two

iMacs for the public, new Mouse Pads for the public computers, a Nexus and an iPad. They also now accept credit card payments at their book sales. They worked with a designer to create a professional logo which is on their website at www.friendsofhwlibrary.org and on all of their materials. They continue to provide the following museum passes for the public to enjoy: Boston by Foot, Children's Museum in Boston, Cape Ann Historical Museum, Concord Museum, DeCordova Museum in Lincoln, Department of Conservation and Recreation, Harvard Museum of Natural History, House of Seven Gables, Institute of Contemporary Art, Isabella Stewart Gardner, JFK Library and Museum, Museum of Fine Arts, Museum of Science, New England Aquarium, Orchard House, Peabody Essex Museum, Strawbery Banke, Wenham Museum, and Zoo New England. Patrons can call to reserve passes or access the remote sign-up on our website. In 2014, patrons reserved museum passes 1,655 times.

In 2014 the library added *Grzimek's Animal Life Encyclopedia* in print and online, the online *Chilton Library* for car repair, the *Gale Testing and Education Reference Center* and the *Gale Virtual Reference Collection* featuring over 800 nonfiction E-books. These products enable patrons to access many library resources on a 24/7 basis. We continue to list our programs and events on our website at *www.hwlibrary.org*. Patrons can order library materials from home through the Evergreen software and access many electronic resources. The statewide databases, including the *Encyclopedia Britannica,* now support geo-location, so Massachusetts patrons can access them even without a library card. We also offer our Hamilton and Wenham citizens' access to *Ancestry.com Library Edition*, *American Ancestors*, *Safari Books Online*, and two geography databases, *Magill's Medical Guide*, *Booklist Online* and *Cypress Resume*. We also have access to the consortium-wide collection of downloadable E-books and audio books via Overdrive. We continue to offer *Universal Class*, a program that allows Hamilton-Wenham citizens to enroll in over 500 classes at no charge. We continue to use *Constant Contact* for creating a professional e-letter. Patrons can sign up for the newsletter either by going to our website or calling us at 978-468-5577.

The patrons of our library are wonderfully supportive and have great ideas and suggestions for their library. The trustees, staff and I look forward to an exciting array of library programs, services and collaborations in 2015.

Respectfully submitted,
Jan Dempsey, Library Director

Hamilton-Wenham Public Library
Board of Trustees

The Trustees' goals for the year 2014 were the following:

- Continue to work for salary increases and an acceptable Step system for the Library employees
- Re-evaluate the bylaws and regulatory documents that constitute the foundation of the Trustee's mission and practices
- To become more visible to the library patrons and to clarify their understanding of our purpose as Trustees
- To recruit interested parties as potential Trustees to fill future vacancies in 2015 and beyond
- To continue to support the Library's interests and its Director

This past year's main focus has been a continuation of effort begun in 2013 to achieve parity in salary for professional Library staff. Due to the Hamilton Salary Study delays and lack of resolution at the time of this writing, a Step system has not yet been implemented to ensure that the Library staff members receive comparable compensation and competitive salaries in sync with other public libraries' professional staff. We will continue in this effort throughout 2015.

We have reviewed and reworked several sections of the bylaws and through the combined effort of Gwen Holt (Trustee) and Jan Dempsey (Director) we are well on our way to an updated set of bylaws and policy statements. We have also written up a policy for new Trustees Appointments which was requested by the Wenham Board of Selectmen. That will be sent to the BOS for approval this week.

Last year we held our first "Meet the Trustees" event in February during Library hours. We found it a successful way to raise awareness of the Trustees' role and purpose. We are planning another such "meet and greet" in February 2015.

Judy Bubriski has become our newest Trustee, replacing Doris Gallant in September. This coming election we will need to find a replacement for Annette Janes, a longtime and dedicated Trustee. Annette has been an invaluable Trustee and mentor to all of us. She will be very much missed.

The Trustees continue to actively support the Library. Earlier this year when the idea of constructing the new Recreation Pool adjacent to the Library was proposed, the Trustees were active in their opposition due to the deleterious effects this action would have on the Library premises and operation.

We feel that we have become as a group an active proponent and protector of the Library and are looking forward to a year where we can continue to strengthen its role in the community and support the Director in her efforts toward continual improvement in this remarkable and unique institution.

Financial Information:
In FY14:

- The library received a $7500 Library Services and Technology Act grant,
- $2,491 in Trust Fund income,
- $2,802 in monetary gifts,
- $500 in matching funds from the Local Cultural Council and
- $17.248 in Library State Aid.
- Trust fund income was used for library materials and staff development and gift funds were expended on library programs, postage for interlibrary lending and library materials.
- The Local Cultural Council grants were matched by The Friends of the Library to provide two family programs during the summer reading program.
- The State Aid funds were used for technology (hardware and software), a DVD, Blu-Ray and CD repair machine, the subscription for Universal Class for library patrons, microfilm of the Hamilton-Wenham Chronicle, staff development, library promotion and other library materials.

Respectfully submitted,

Margaret Whittaker, Chair
Judith H. Bubriski
Gwen D. Holt
Annette V. Janes
Madelyn C. Liberti
Patricia K. Purdy

Planning Board

The Planning Board is established under the provisions of MGL Chapter 41, Section 81A. The Board consists of five members, one member to be elected each year at the Annual Town Election. The Board implements the rules and regulations governing the subdivision of land, site plan review, and special permits according to the Wenham Zoning Bylaw and MGL Chapters 40A and 41 s81.

The Planning Board acted on a variety of items throughout the year. A site plan review was completed for a new dormitory at Gordon College. Two ANR (Approval Not Required) plans were reviewed and endorsed. A two lot subdivision was approved on Main Street, resulting in one new building lot. A second three lot subdivision was reviewed over the course of many months and was ultimately denied. After significant pre- application discussions, the Board has begun the formal review of a proposed 18 lot subdivision on Dodges Row. The Board also spent numerous meetings considering a proposed cell tower on Monument Street. The applicant eventually withdrew the special permit application request.

Board member Virginia Rogers continued her role as a member of the Community Preservation Committee, and sought input from other members to bring back to the CPC for consideration.

After working together with the Historic District Commission, Section 7 of the Zoning Bylaw which controls signs in Town was revised and successfully adopted at Town Meeting.

Chairman Geikie and staff Emilie Cademartori continued to work with the Hamilton Development Corporation (HDC) and planning staff from the Town of Hamilton on economic development opportunities in the Hamilton Wenham village area. The Metropolitan Area Planning Commission completed the Hamilton Wenham Village Vision and Action Plan. A wastewater consultant was hired and completed a sewer feasibility study. As of years end, the HDC is exploring possible design review and zoning changes. Pedestrian and transportation improvements are still being investigated as well.

David Geikie	Donald Killam
Virginia Rogers	Stephen Kavanagh
Minot Frye	

Police Department

I, Chief Thomas C. Perkins, herewith submit the Department's Annual Report for the year 2014.

For the Police Department 2012 was clearly a year of change. 2013 was characterized as a year of stabilization. I would have to describe 2014 as the year of restoration and adjustments. I am pleased to report that in 2014 we continued to see restorations in areas such as grant allocations and training at the State Level. For the first time since the economic decline, we have seen in-service training return to the Police Academy level. Since 2009 this extremely vital program was not funded and therefore not offered by the State; however the training mandates continued and increased as well. Although I support the increased mandates, to do so without providing said training, created one of our greatest challenges to Police Administrators. Due largely to the collective efforts of the Massachusetts Chiefs of Police and our local representatives, every member of the Department will be returning to the Police Academy this fiscal year for 32 hours of required up to date training. This vast improvement came at a time that was crucial to our most challenging endeavor to date, seeking State Accreditation status. It is with great pride I include in this report that this successful endeavor was achieved on October 2nd 2014. The Wenham Police Department became one of just fifty-one departments across the Commonwealth to receive such an honor. All rules, regulations, policies and procedures were vetted against best policy standards and scrutinized by Law Enforcement professionals from across the State. We will now begin preparing for re-accreditation in three short years, at which time we must display documentation that we have been training, following, and when necessary, rewriting polices in an effort to keep as up to date and professional as the residents of Wenham have come to expect. Every member of the Department participated in this two year process in one way or another, but without the efforts of Captain Jeff Tobey, we would not be in the company of such professional Police Departments as we are.

Periodically throughout the year, Fire Chief Bob Blanchard and I have given talks to different senior groups. One concern that was repeatedly stated was that of pedestrian safety. Between the months of April and September, Officers participated in a State funded grant to promote and enforce pedestrian safety within our community. Officers worked many hours performing enforcement operations at busy crosswalks throughout the town. Additionally, new crosswalk warning signage was purchased with the grant and two crosswalks were added in Town. Also, helmets were obtained for youngsters who may need bicycle helmets. Officers performed bicycle safety talks at the WVIS Playground program and the Buker School, where a bike rodeo was performed and awards given. Any resident interested in obtaining a bike helmet is encouraged to contact Officer Bill Foley at **wfoley@wenhamma.gov**. I would like to thank Officer Foley for going the extra mile with this program and promoting safe biking habits to the children of Wenham. Also resulting from the Chief's meeting with residents is a new program in conjunction with our Council on Aging. ***Operation Safe Watch*** is being led by Officer Chad Labrie and allows residents, or family members of residents, to give vital biographical data to the Police Department in advance of anyone displaying signs of forgetfulness, dementia, or Alzheimer's resulting in going missing. Clearly, this effort is sure to save precious time in the early stages of a missing person situation. Any interested parties are encouraged to reach out to Officer Labrie for further information at **clabrie@wenhamma.gov**

We continued our agreement with the Regional Essex County Communication Center during 2014. The RECC Center is now operating with five communities up and running as well as taking cellular calls for most of the North East. I would like to thank Director Dubas and his staff for the continuing partnership our agencies share.

The year 2014 saw the end of a loyal companion for the Wenham Police Department. We took our last Ford Crown Vic cruiser out of front line service. The line discontinued in 2011 after being the number one model used for police cruisers for over thirty years. This came as no surprise to law enforcement as plenty of notice was given. Our Department did its due diligence and tested several different possible replacements. I am pleased to report that our most recent addition to the fleet is meeting and exceeding our needs and expectations. It has a dramatically different look then the Crown Vic sedans, as it is more of a crossover vehicle. It is particularly worth noting that this patrol vehicle arrived at no cost the taxpayers of Wenham. This came as a result of ongoing discussions with Gordon College, our Finance Committee and Selectmen concerning their impact on Town services (particularly public safety). Gordon made a substantial donation and funded the total amount for the cruiser, emergency equipment and graphics totaling $38,000. I am truly grateful for such a gesture and look forward to our continued partnership with the College. I would like to thank Officer William Carney for his outstanding job in spec'ing and coordinating the production of this vehicle. It is perhaps the first vehicle delivered to the Department since I have been a member that seems to please everyone! Great job Bill!!

Towards the beginning of 2014, we discovered our service weapons were approaching their replacement age. This is not only based on years of service, but the estimated amount of action of the weapon itself. As previously mentioned above, our training requirements have been increasing in recent years. We now find ourselves performing firearms related training at four times that of what it was only a decade ago. This is largely due to violent school and workplace shootings which continue across our nation. After some research on the issue, we discovered to just replace our side arms outright would cost us upwards of $12,000. Working together with our Training Coordinator Sergeant Chris Machain and area Departments, we joined a regional collaboration whereby State funds were used to utilize a high tech simulator geared specifically for law enforcement shooting scenarios. This allowed us to decrease our ammunition purchase for this fiscal year. That, combined with negotiating an outstanding trade-in price for our well maintained side arms, allowed us to replace every Department service pistol within our allotted firearms budget, thereby preventing a costly capital request for the next fiscal year. I applaud Sergeant Machain for his tenacity and for thinking outside the box to solve such an issue in the middle of a budget cycle.

In conclusion, I would be remiss to not comment on the feedback from residents on their desire to be better informed of the Department's activity. As we continue to explore new and old means of communication, I am glad to report some major steps the Department has taken this year in the right direction. Again, through regional collaborations to assist in cost savings, we have taken part in a public relations endeavor where we have opened our own Twitter account and tied it directly to our own very user friendly news portal web site. At **wenhampd.com** you can find our latest press releases and notifications. It will also guide you in a multitude of ways to contact the Officers and Staff of the Department. We encourage Residents of all ages to take advantage of these more modern forms of communication that honestly, our senior staff and I are adjusting to as needs arise. For assistance or questions please contact the Departments Public Information Officer, Sergeant Jon Gray at jgray@wenhamma.gov. Our Reverse 911 program through the RECC is slated to go live in the early months of 2015, at which time we will have a twenty four hour staffed **emergency** notification system for the first time.

I would like to thank Chief Blanchard and Superintendents Tyack and Mansfield for the cooperation between our Departments throughout the year. As always, it has been a pleasure working together. I would also like to thank the Town Officials and Residents for the outstanding support this Department receives each year. Without this combined effort, many of the above mentioned successes would not have been possible.

Respectfully Submitted,

Chief Thomas C. Perkins

Statistics for the Wenham Police Department - 2014

Total calls for service	25,748
Total arrest & Summons	105
Total Motor Vehicle Stops	1126
O.U.I. Drugs & Alcohol	20
Protective Custody's	3
Solicitor Permits	12
LTC's & FID's	43
Restraining Orders	8
Medial Aids	341
Rapes	2
Robbery	1
Burglary, Breaking & Entering	3
Larceny-Theft	14
Motor Vehicle Theft	0
Recovered Motor Vehicles	0
Assault	5
Drug Law Violations	15

New Police Vehicle purchased with money donated by Gordon College

Hamilton-Wenham Recreation Department

The Hamilton-Wenham Recreation Departments mission is to provide a wide variety of programs designed to improve the quality of life for residents by meeting physical and recreational needs. We promote life long lessons through play, education and community wide events. The Hamilton-Wenham Recreation Department is overseen by a Joint Hamilton and Wenham Recreation Board. The Board is comprised of three Hamilton residents and three Wenham residents.

Here are some highlights from the Recreation Department for the Calendar Year of 2014.

- Introduced new website which has given the programs more exposure and on-line registration capabilities.
- Updated the format of our seasonal brochures to make them more user friendly and attractive.
- Participations in programs saw a significant increase, with over 1200 people of all ages enjoying our many programs.
- New program offerings this year included Youth Volleyball, Youth Badminton, Photography, Financial Aid Seminars, Boating Safety, and Ooey Gooey Arts & Crafts among others
- Undertaken two major initiatives of the Recreation Master Plan. Veteran's Memorial Pool Project and the Artificial Turf Field.
- We participated in Pumpkin Fest which brought together families from both communities to enjoy a day of pumpkin carving, arts and crafts, and the much anticipated costume parade, where children walk through downtown and trick or treat at local businesses.
- Using Hamilton CPC Funds, replaced fence along large baseball diamond at Patton Park
- Refurbished bathrooms at both Pingree and Patton Park.
- Refurbished Patton Park Basketball Courts
- Refurbished the Gym Floor at the Hamilton Wenham Recreation Center

We continue to provide effective customer service to all of our participants and strive to reach outside the box looking for new programming ideas.

Respectfully Submitted

Sean Timmons
Recreation Director

HAMILTON-WENHAM
REGIONAL SCHOOL DISTRICT

5 School St. Wenham, MA 01984

Michael M. Harvey, Ed.D.
Superintendent of Schools

In the 2013-14 school year, the Hamilton-Wenham Regional School District continued to provide students from Hamilton and Wenham with one of the best educational opportunities in the Commonwealth of Massachusetts. Hamilton-Wenham Regional High School graduated 180 members of the Class of 2014 in June. 95% of these students went on to pursue study at institutes of higher learning. The Hamilton-Wenham Regional High School was also named by the College Board to the 2014 Advanced Placement District Honor Roll for increasing student access to and performance on Advanced Placement Tests.

The District also saw several changes in leadership over the 2013-14 year. The School Committee welcomed one new member, Stacey Metternick. Roger Kuebel was re-elected along with William Dery, and Lawrence Swartz to fill an unexpired vacated 2 year term. William Wilson was elected to the position of Chairman and Sheila MacDonald as Vice-Chair.

The District also celebrated the contributions of several staff members during the 2013-14 school year. Four faculty members Dede Johnson, Wendy Campbell, Althea Cranton, and Adelaide Liporto, celebrated their retirement from the District in June of 2014.

In closing, I would like to thank the Communities of Hamilton and Wenham for their continued support of the educational mission of the HWRSD. The successes of the students of the District are a direct result of the high value the communities place on education. On behalf of the administration, faculty and staff of the HWRSD, I promise we will continue to do our best to live up to this commitment and provide our students with an education that will ensure they are prepared to meet the challenges ahead.

HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT COMMITTEE
5 School Street, Wenham, MA 01984

	Term Ends	Year Elected
Jeanise Bertrand 28 Perkins St. Wenham 01984	2016	2013
Stacey Metternick 3 Dexter Lane, Wenham 01984	2017	2014
William R. Dery PO Box 2142 - 356 Chebacco Rd, Hamilton 01982	2017	2014
Deborah Evans 12 Porter St., Wenham 01984	2016	2013
Roger A. Kuebel 30 Juniper Street, Wenham 01984	2017	2014
Barbara K. Lawrence 45 Willow Street, Hamilton, 01982	2015	2012
Sheila B. MacDonald 56 Cherry Street, Wenham, MA 01984	2015	2012
*Lawrence D. Swartz 11 Conrad Circle, Wenham, MA 01984	2016	2014
William W. Wilson 36 Howard Street, Hamilton 01982	2015	2012

*Terms are 3-year terms unless otherwise specified
Terms begin as of the first School Committee meeting after the Election Day. Terms end as of the Election Day in the month of April.

EASTERN ESSEX DISTRICT
DEPARTMENT OF VETERANS' SERVICES

This department is charged under Chapter 115 Massachusetts General Laws with providing services to veterans, their survivors and dependents. Principal workload under state law includes the administration of aid to veterans and dependents. Communities fund this program, which is subsequently 75% reimbursed the following fiscal year by the Commonwealth. This is a need based program and the department is required to conduct periodic comprehensive review of the cases to insure no substantive facts have changed, while working with the veteran to identify alternative or long-term solutions to individual circumstances. During the calendar year one Wenham veteran was on this program. Under state law the department also assists qualified veterans to obtain bonuses, and qualified veterans, widows and parents to obtain state annuities, property tax abatements, and other benefits.

The Veterans' Services program also mandates extensive interaction within the federal community, principally with the Department of Veterans' Affairs. The Veterans' Service Officer (VSO) assists veterans and their dependents in filing for pensions, service connected injury/illness compensation, dependency indemnity compensation for survivors, VA healthcare enrollment, insurance claims, decedent claims, and many other issues. Federal benefits processed by this department are paid directly to those eligible to receive the assistance or entitlement.

Additionally, the department interacts within the federal community to correct military records, obtain needed documentation and insure veterans/dependents receive awards and recognition to which entitled. The VSO also assisted the Wenham Veterans Memorial Committee in its efforts to develop an appropriate recognition to Wenham veterans serving during periods of war.

The Director and the Assistant to the Director advocate for veterans' on issues at the local, state and federal level, interact with elected and appointed officials on issues, and work with local organizations in serving the community. The department also provided information, assistance and guidance for citizens in determining their needs for Medical insurance.

On May 1, 2014, Terrance Hart, the Director of Veterans' Services for the last 15 years, passed away un-expectantly but peacefully. In October of 2014, Ryan Lennon, the former Director of Veterans' Services for Lexington-Bedford was hired.

The Eastern Essex District is composed of the Towns of Essex, Georgetown, Hamilton, Ipswich, Rowley, Wenham and West Newbury. A Board of Directors consisting of one selectman (or designee) from each town maintains oversight. Mr. John Clemenzi is the Wenham member of the Board of Directors.

Ryan P. Lennon
District Director

WENHAM VETERANS MEMORIAL COMMITTEE TOWN

During 2014, bids for the Monument, Bronze Plaques and Granite Pavers were solicited and awarded. We held a ground breaking ceremony on May 12, 2014. Construction started shortly thereafter and was completed in October, 2014. The official dedication was held on Veteran's Day, November 11, 2014 and was extremely well attended. Everyone seems to feel that the new Veterans Memorial is an asset to the center of town and a fitting memorial to thank our veterans. The committee's joy in finally getting the Memorial erected, however, was dampened by the loss of one of our most dedicated members. Howard Morong passed away in August, after a long battle with cancer. It was a shame that Howard could not see the Memorial standing.

We are working towards completing the project in the Spring/Summer of 2015. This will finish the landscape portion, adding walkways, shrubs, flowers, grass, granite curbing and benches to make this a complete park that can be appreciated and enjoyed by all. Additional funds are still needed. Anyone wishing to make a donation can send it to: Veterans Memorial Gift Fund, 138 Main St., Wenham, MA 01984, Donations are tax deductible.

On behalf of all veterans, and those who remember their service to our nation, we thank you for your support for this project.

Wenham War Memorial Committee:

Bruce D. Blanchard, Co-Chairman
Peter A. Hersee, Co-Chairman

Robert Blanchard
Steven Kavanagh
Dean Pedersen
Thomas Tanous
Albie Dodge
Howard Morong (deceased)
John F. Perkins
Bill Tyack

WENHAM WATER DEPARTMENT

Supplying the residents of Wenham with safe, clean drinking water that meets or exceeds government standards remains our primary focus. Our second priority is our continuing effort to support community-wide water conservation.

During 2014 we conducted tests for substances such as nitrate/nitrite, disinfection by-products, volatile organic compounds, perchlorate, gross alpha particle activity and secondary contaminants. All were found to be non-detectable or below state and federal levels.

Starting in 2014 and in an effort to reduce paperwork, MassDEP has allowed for the electronic delivery of Wenham's consumer confidence report. The electronic report may be found on the Town's website at http://www.wenhamma.gov/2013ccr.pdf

As with previous years, mandatory water conservation took effect on May 1st and remained in effect until September 30th. Due to low flows in the Ipswich River a complete outdoor watering ban was required from June 25th until September 30th. We would like to thank the residents of Wenham for their efforts towards reducing our non-essential outdoor water use.

Maintenance of the Wenham Water System is an ongoing process. Ten water main leaks were identified and repaired this past year. The water distribution system as a whole is still in very good condition and not in need of large scale infrastructure replacement.

Water meter replacement continued in 2014, with two-thirds of the Town now having new meters. Upgrades and replacement of the remaining meters will continue until the town-wide upgrade program is complete.

We also replaced one fire hydrant and rebuilt two fire hydrants this year that were found to be in poor working order. We will be continuing with a yearly replacement program as many of the existing hydrants were installed fifty to sixty years ago.

As always, we would like to thank the many town officials, fellow employees and residents who help to keep Wenham water flowing and safe. We will continue to pursue all means to improve the quality of the water and maintain a safe reliable distribution system.

Ernest C. Ashley, Chairman
Richard K. Quateman, Commissioner
Paul E. Mendonca, Commissioner

Erik G. Mansfield, Superintendent
Leonard K. Tuneburg, Operator
Mary Morrow, Administrative Assistant

WATER DEPARTMENT STATISTICS

	2013	2014
TOTAL WATER PUMPED	131,190,000 (Permitted withdrawal:	133,699,000 142,350,000)
MAXIMUM DAY	717,000	664,000
HARDNESS (Calcium)	190.0 mg/l	180.0 mg/l
MILES OF WATER MAIN	28.75	28.75
FIRE HYDRANTS	215	215
WATER SERVICES	1, 161	1, 161
NEW SERVICES ADDED	10	0
METERED WATER SALES	$438,033.00	$437,691.00
OTHER INCOME	$12,960.00	$37,625.00
TOTAL INCOME	$450,993.00	$475,316.00

WENHAM ISSUES OF SOCIAL SERVICE HELP

The Wenham Issues of Social Service Help (WISSH) was established in 1979 to assist Wenham residents experiencing an emergency financial situation. Members are appointed by the Board of Selectmen. Along with emergency financial assistance, WISSH is a referral agent for Wenham residents who are in need of help with food, medicine, insurance, utility bills, and fuel assistance. The committee has established quarterly meetings which are held at the Wenham Town Hall. Meeting dates and times are posted at Wenham Town Hall.

As of June 2013 and after 3 years of serving on the board, Linda Rich has taken over as Chair for Melanie D'Orio, former WISSH Chair. Marisa Bartlett has moved into Vice-Chair after joining the board along with Ann Brainard and Julie Clay. WISSH continues to have a direct confidential phone line via town hall; the number is 978-468-5520 x 9. There is also an email address; www.wish@wenhamma.gov Messages may be left and the board chair will return all calls and emails. A financial screening is completed for each request to determine eligibility for assistance. Strict confidentiality is maintained by using a number-coded system to transact all financing.

EMERGENCY FINANCIAL ASSISTANCE: In 2014, 15 requests for emergency financial assistance were processed. Of those, 3 were a single parent, 6 were disabled citizens and 6 others were seniors.

Funding for WISSH comes from the generosity of town residents who respond to the Board's "as needed" appeal for financial support. WISSH does not receive funding from the Wenham Town Budget so we are dependent on our generous residents who respond to our letter. WISSH has not sent a letter requesting financial support to the town since 2009. We did send a WISSH brochure in the February water bill but no appeal was done. Finally, thank you to our selectmen and Town Administrator for their help and support this year.

Respectfully submitted,

Linda Rich

COMMITTEE MEMBERS:

Linda Rich, Chair	Jane Pederson	Maureen Whitman
Marisa Bartlett, Vice-Chair	Donald Killam	Tom Tanous
Trudy Reid	Maribeth Ting	Ann Brainard
Cal Perkins	Julie Clay	

ZONING BOARD OF APPEALS

The Wenham Zoning Board of Appeals hears and decides appeals and petitions for variances and special permits from regulations governing dimensions of yards and areas and all other regulations stipulated under the Zoning By-Law and Massachusetts General Laws, Chapter 41, s81. Additionally the Board hears requests for Comprehensive Permits, under Chapter 40B s20-23.

In addition, the Town of Wenham Zoning By-Law delegates the responsibility for issuing different types of special permits to either the Zoning Board or Planning Board. The Zoning Board hears all special permit requests for non-residential uses, accessory uses, changes to non-conforming uses and structures, height, barns and activities in the Aquifer Protection Overlay District.

The Board continued to monitor the construction of the Middlewood Estates condominium project located off Burley Street with the assistance of an independent engineer. Five of the ten buildings are complete and three are under construction as of the end of the year.

One special permit for an Accessory Permit was granted. An application for a special permit for a home occupation, specifically a dog day care, was considered by the Board but ultimately withdrawn by the applicant. The sound system for the Brigham Athletic complex at Gordon College was reviewed for compliance with the original approval. Two variances, associated with a special permit application to the Planning Board for a Wireless Service Facility, were briefly considered by the Board, with no action taken as the requests were withdrawn. Review of a special permit application for a mental health, substance abuse and rehabilitation counseling center proposed for the former Mullen advertising site was initiated in August and is ongoing. An appeal of a cease & desist order issued to Cross Keys Retreat, an alcohol and drug addiction rehabilitation center, was considered and upheld. A second application regarding the facility, an appeal of the reasonable accommodation granted by the Building Inspector, is still under consideration.

The Board is made up of three full members and can be assisted by up three alternate members. In October, long serving full member Timothy Mansfield resigned. The Board wishes to thank Mr. Mansfield for his eight years of dedicated service to the Town. Alternate member Shaun Hutchinson was appointed to complete Mr. Mansfield's term and Christopher Vance was appointed as an alternate member.

The Board is staffed by Town Planner Emilie Cademartori.

Anthony Feeherry
Timothy Mansfield (thru Oct)
Jeremy Coffey
Shaun Hutchinson
Chris Vance (Alternate)

TOWN OF WENHAM

County of Essex

MASSACHUSETTS

Wenham - Incorporated 1643

(First Town set off from Salem)

Population – 5132

Area: 8.21 Square Miles

ZONING BYLAWS
First Adopted 1947

Present Minimum Lot Size: 40,000 sq. ft.; 170 ft. Frontage

Building, Electrical, Plumbing and Health Regulations require permits for new construction and alterations.

ASSESSOR'S OFFICE	468-5520 ext. 5
BOARD OF HEALTH	468-5520 ext. 4
CONSERVATION COMMISSION	468-5520 ext. 8
EMERGENCY - FIRE OR POLICE	911
FINANCE DIRECTOR	468-5520 ext. 3
FIRE PREVENTION OFFICER (non-emergency)	468-5508
HIGHWAY & WATER DEPARTMENTS	468-5520 ext. 6
INSPECTOR'S OFFICE - Building, Electrical, Gas & Plumbing	468-5520 ext. 4
LIBRARY	468-5527
POLICE & FIRE DEPARTMENTS (non-emergency)	468-4000
SELECTMEN'S OFFICE	468-5520 ext. 2
TOWN ADMINISTRATOR	468-5520 ext. 2
TOWN CLERK	468-5520 ext. 1
TOWN ACCOUNTANT	468-5520 ext. 3
TREASURER-COLLECTOR	468-5520 ext. 3

TOWN HALL OFFICE HOURS

Monday, Wednesday, Thursday	9:00 A.M. - 4:30 P.M.
Tuesday	9:00 A.M. - 7:00 P.M.
Friday	9:00 A.M. - 1:00 P.M.

SELECTMEN MEET TUESDAYS AT 7:00 P.M.

ANNUAL TOWN MEETING DAY – APRIL 11th, 2015
TOWN ELECTION DAY – THURSDAY, APRIL 16th, 2015

HF Group LLC / A.M. Sulkin Co.
80 Cambridge Street
Charlestown, MA 02129
617-242-5959
Reorder # 18108